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SCHOOL FINANCE REFORM IN MASSACHUSETTS, 1975:

INTERIM REPORT OF THE

SPECIAL COMMISSION ON

UNEQUAL EDUCATIONAL OPPORTUNITY

April 28, 1975



The Commonwealth of Massachusetts  
SPECIAL COMMISSION ON UNEQUAL EDUCATIONAL OPPORTUNITY  
House of Representatives  
Room 473 G  
State House, Boston

April 24, 1975

The Honorable Kevin B. Harrington,  
President of the Senate  
The Honorable David M. Bartley,  
Speaker of the House of Representatives  
General Court of Massachusetts  
State House - Boston, Massachusetts

Dear Mr. President and Mr. Speaker:

Enclosed please find the full interim report of the Special Commission on Unequal Educational Opportunity. As you can see from the report, the Commission has completed a first stage of school finance reform analysis. We hope to continue our work on this and other important issues affecting equal educational opportunity in Massachusetts.

Because the report contains data which will be instrumental in achieving much-needed school finance reform, we hope that it can be printed by the legislature. Because of the timeliness of the issue, it would be helpful if the report could be printed with all possible speed.

Thank you again for your support of the Commission's work.

*Walter J. Boverini*  
WALTER J. BOVERINI  
Chairman

Sincerely,

*Michael J. Daly*  
MICHAEL J. DALY  
Vice-Chairman

MJD/mkb  
Enclosure

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## COMMISSION MEETINGS

October 21, 1974:      Introductory Meeting  
                         Poll of Commission Members

December 16, 1974:    Report on Members' Priorities  
                         Report on LEAP Technical Assistance  
                         Callahan and Wilken  
                         Testimony of visiting Legislators:  
                             Rep. Joseph Graba, Minnesota  
                             Rep. Robert M. Johnson, Florida

January 13, 1975:      Staff Presentation:  
                         Explanation of Chapter 70 and Three Bills

February 3, 1975:      Secretary Parks: Comments to Commission  
                         Discussion and Clarification of Three Bills  
                         Testimony of Drafters:  
                             Catherine Minicucci  
                             Felix Zollo  
                             Edward Morgan

February 24, 1975:    LEAP Report: William Wilken  
                         Fiscal Testimony:  
                             Steven Weiss  
                             Kennedy Shaw  
                             Lyman Ziegler

March 24, 1975:       Staff Report: National Conference  
                         Interim Report Outline - Discussion

April 7, 1975:        Testimony: Secretary John Buckley  
                         Discussion of Interim Report Abstract  
                         and Policy Alternatives

SPECIAL COMMISSION ON  
UNEQUAL EDUCATIONAL OPPORTUNITY

INTERIM REPORT

I. Introductory Abstract

Background:

The Special Commission on Unequal Educational Opportunity was established under Chapter 157 of the General Laws on December 6, 1973. The Commission was charged with the obligation to investigate the "existence and extent of unequal educational opportunity and services in the commonwealth" and to recommend "ways and means to increase and provide equal educational opportunity therein." This charge, only partially fulfilled at this writing, focuses on one of the foremost constitutional issues affected by state governments. As the Commission's work to date indicates, Massachusetts, like most states, faces a number of critical policy issues in this important area.

Public education has occupied a special place in the history of the Commonwealth. Not only is a Massachusetts son, Horace Mann, frequently designated as the "father of public schooling in America", but Massachusetts has grappled with nearly all the aspirations and pitfalls of public education over the course of her history. The importance of public education is formally recognized by the state constitutional provision to "cherish the interests of literature and the sciences" by, among other things, "spreading the opportunities and advantages of education." (Chapter V, Section II)

Public education, in short, has been viewed as a fundamental responsibility of the Commonwealth. This view of education as a state obligation coincides with interpretations of the United States Supreme Court, particularly in the obligation to provide all citizens-to-be with an equal educational opportunity. In the historic Brown v. Board of Education decision in 1954, Chief Justice<sup>Warren</sup> wrote for the unanimous Court, "Today, education is perhaps the most important function of state and local Governments."<sup>1</sup>

The Brown decision not only affirmed the requirement of universal schooling, but placed the highest Court on record in support of equal rights in the educational sphere. This stand has been solidified over the years by a series of court decisions -- state and federal -- as well as legislation designed to enhance equal educational opportunity. In the process, the burden of responsibility for achieving equal opportunity in schools has shifted in large part to state legislatures, particularly in the area of school finance reform. In 1973, the Supreme Court abandoned its recent activist trend in the Rodriguez decision.<sup>2</sup> By a 5-4 majority, the Court ruled that inequities in the fiscal resources available for school expenditures based on variations in the local tax base did not constitute a violation of Fourteenth Amendment rights. Although the Court lamented "unfair" financing schemes, they charged individual state legislatures with the responsibility to correct existing inequities.

#### Defining Equal Educational Opportunity:

In this context, the Commission's first task is to define "equal educational opportunity" -- a term which has incited considerable

political controversy and analytical disagreement. In its review of written material relating to this subject, the Commission has identified three basic elements of equal educational opportunity. Each focuses attention on distinct policy areas, although all three are frequently considered in combination. The three principles of equal opportunity are as follows:

1) Equal Resources: The principle of equal resources begins with the constitutional doctrine of "fiscal neutrality" pronounced in Serrano v. Priest (1971)<sup>3</sup>-- namely that the quality of an individual's education may not be a function of wealth, other than the wealth of the state as a whole. From this premise, one can expand the notion of equality to argue that equal resources ought to be available for each child's education. A more common conclusion, and one that increasingly is becoming the guiding principle of state reforms, is that equal dollars do not guarantee an equal educational opportunity. Instead, the distribution of school resources should take into account variations in the educational need of different identifiable types of students, reflected in differences in program costs. Equalization of school resources according to need focuses concern on the financing of public schools, and thus on school finance reform -- the primary object of Commission study to date.

2) Equal Involvement in Quality Educational Services: Moving beyond the issue of educational resources, this principle bears on the quality of educational services available to each pupil and the appropriateness of those services to each pupil's needs and capacities. At its core, the principle of equal involvement reflects the social aim of enabling each pupil to develop his or her talents and potential to the fullest degree possible. A less tangible principle than equal resources, equal involvement focuses on basic educational standards, on pupil performance in class, on equal access to meaningful learning experiences. It ranges from a finite concern for universal mastery of essential skills, to a broad determination of the "benefits" pupils receive from their learning encounters.

Although the relationship between equal resources and equal involvement has been difficult to establish beyond questioning in social science research, the two are, at the very least, conceptually related. Equal resources can be seen as a necessary, though not sufficient step toward achieving full equal educational opportunity. It is also, as a number of state courts have ruled, a principle which can be justified as an end in

itself. As a consequence, the Commission has, to date, concentrated primarily on school finance reform, touching on equal involvement concerns only insofar as they relate to equal resources. Further examination of the quality of public schooling in Massachusetts is, in the Commission's view, crucial, if full equal educational opportunity is to be realized in Massachusetts

3).. Equal Outcomes or Results: This last principle draws on assumptions implicit in much of the concern for equal educational opportunity, and focuses on the school's instrumental function in the realization of full social and economic equality. Behind many of the claims for equal educational opportunity lie assumptions about the role that education plays in opening access to employment opportunities and ultimate occupational and economic success. Two major, and controversial, research efforts -- the Coleman Report<sup>4</sup> and Jencks study of Inequality<sup>5</sup> -- have raised serious doubts about the effectiveness of different school inputs in realizing either greater equity in school achievement or long range social and economic standing (at least according to measures used thus far). These concerns strongly suggest the need for greater focus on social and economic inequalities as ends in themselves. As an independent concern, however, social inequality lies beyond the scope of this Commission's responsibilities, except for the need to spell out its bearing on educational issues.

The complexity of equal educational opportunity concerns -- particularly those targeted by the principles of equal resources and equal involvement -- requires thorough and systematic study. To date, this task has been undertaken by the Commission in its partially completed study of school finance reform.

#### The Commission's Task:

Thus far, the Commission has concentrated on a thorough study of school finance reform in Massachusetts. Fueled by growing concern for inequities in the existing fiscal resources available for school expenditures, the initiation of litigation the Massachusetts courts challenging the current system of public school finance, and a burgeoning property tax revolt, school finance reform looms as the foremost, critical equal educational opportunity concern for the General Court. At the

same time, however, a number of additional issues require study by the Commission.

In deference to the urgent need for school finance reform, Commission members voted at their first meeting to target this issue as the Commission's first priority. Essentially, this focus resulted from the members' concern for achieving two basic objectives through a revised system of state school aid. These two targets are:

- 1). Equalization of school resources achieved through a revision of the school aid formula, and
- 2.) Decreased reliance on the local property tax as the basis for financing schools, provided by an increase in the over-all level of state aid.

While complex in themselves, these two objectives also bear on a number of related concerns of great significance, including local budgetary autonomy, statewide tax reform, state municipal aid programs, and state oversight of educational programs. In addition, members have expressed an interest in investigating resource variations within school districts, and future school construction needs in light of equal opportunity considerations.

In addition to issues involving the equalization of school resources, the Commission has singled out a number of concerns requiring systematic study. Two major areas of concern are:

1) the quality of education in Massachusetts schools, and 2) the possibilities for metropolitan cooperation to break down racial and social isolation in urban and suburban schools. The former concern incorporates a range of issues, including assessment of basic educational standards and objectives, the quality of particu-



lar programs (such as career education, the general-education track), innovative and alternative educational programs and approaches, accountability and assessment of state-mandated programs, and teacher training. The second concern concentrates on the state's role in encouraging cooperation and shared resources between urban and surrounding suburban communities -- an issue of considerable immediacy.

Finally, Commission members have suggested a number of additional items which might merit investigation, including the issue of discrimination in staff hiring in schools as well as in curriculum, admissions, and tracking assignments; the assessment of programs designed for special needs students; governance and community control issues; and the impact of the desegregation order on state funding and the quality of educational programs.

Summary of the Commission's Work To Date:

The Commission's investigation of school finance reform in Massachusetts has proceeded on four fronts thus far, as follows:

- I. An examination of existing fiscal inequities among the 351 local school districts and their bearing on school resources.
- II. A review of the shortcomings in existing school finance statutes, particularly their failure to counter the inequities uncovered above.
- III. Analysis of legislation designed to revise the current system of state aid to local school districts -- with a focus on the three major bills filed in the 1975 session, and a consideration of alternatives.
- IV. A review of recent school finance reforms in other states.

In addition to these, the Commission has begun to look more closely at the Commonwealth's tax and revenue potential in light of a coalition that has grown up around three related issues: state municipal aid, state educational aid, and local property tax relief. The work accomplished thus far in each of the above areas will be described briefly here, and in greater detail in the main text of the Report.

I. The examination of fiscal inequities among the local school districts has focused on measures of local wealth (property values, personal income), tax effort (equalized school tax, tax payments as a function of income, and non-school tax rates or the so-called "municipal overburden"), existing educational expenditures, and variations in educational needs (proportions of low-income, bilingual, or "special needs" children).

Based on the analysis of this data, a number of descriptive conclusions result:

1). In the first place, there is a basic cleavage between rich towns (high property value) and poor towns, and the relative amount of school revenue each is able to generate from existing property values. In the most basic sense, the revenue available for a child's education in a given town is a function of the relatively arbitrary value of property in that community. The arbitrariness of property values is illustrated by towns made "artificially wealthy" by the presence of a nuclear power plant or other high tax sources. By virtue of such an "accident", the "wealthiest" community (Rowe) has a property base 92 times that of the Commonwealth's poorest communities.

2.) This basic inequality is underscored by the fact that some poorer communities tax themselves more heavily than do (property) rich communities, yet still are unable to raise as much revenue for schools as the wealthier districts. The wealthiest ten communities, for example, tax themselves at less than one-fifth the millage rate of the ten poorest communities, yet they generate 160% of the school revenue (per pupil) raised by the poorer districts.

3.) Differences in taxable property values are further compounded by inequalities in the non-school tax "burden". Cities, in particular, have a high non-school revenue drain, since they must provide substantial municipal services for densely populated areas, high concentrations of lower-income peoples, and non-residents who make use of the cities during the day-time. This non-school drain makes the raising of school revenues more difficult, the ideal illustration being Chelsea, where a high non-school property tax comprises 90% of the total local tax.

4.) Based on these inequities, school expenditures are radically unequal among the local districts. Even with the current Chapter 70 formula for state school aid, substantial inequities exist among the local districts in per pupil expenditures. The ten wealthiest communities, for example, spend 133% of the amount spent on schools in the ten poorest communities including the state contribution.

These basic inequities have, in fact, given rise to litigation in the Federal District Court. The case of Timilty et al v. Sargent et al, although held back by a lack of funds at this writing, charges that the existing system of school financing in Massachusetts, despite Chapter 70, is unconstitutional. In its review of testimony, the Commission has yet to hear any party argue that the current system is fair or equal, or that reform is unnecessary.

II. The second area of investigation has elicited a number of basic shortcomings in the current Chapter 70 formula for distributing state school aid. Briefly, these are:

1.) The low level of state contribution: In 1969, Massachusetts ranked 45th in the proportion of public school revenue provided by the state. Despite improvements since that time, Massachusetts has lagged behind many states which have made substantial increases in the level of state aid. As a consequence of this low level -- technically 35% of the average community's general school expenditures -- a substantial portion of school costs depends entirely on fluctuations in the local property base. All expenditures over 110% of the state average, and most major categori-

cal aid programs are not subject to equalization at the state level.

2.) A floor of 15% aid, and a ceiling of 75%, prevent state aid from varying the full degree that local wealth varies. Both act as impediments to equalization.

3.) The use of property valuation per pupil as an indicator of local fiscal ability favors communities with a high proportion of pupils in the total population by de-emphasizing non-school drains on the property base.

4.) Because Chapter 70 is funded with revenue remaining after other categorical school aid programs are fully funded, the level of the state's contribution is further diminished, as is its equalizing effect.

5.) Since state aid is based on the reimbursement of past-year expenditures, school districts are handicapped in their ability to undergo medium or long range planning. Low wealth communities, are further handicapped by their relative inability to raise the initial revenue to get new programs off the ground.

III. The Commission has devoted substantial time to the study of possible measures to counter the fiscal inequities described above, and to correct the shortcomings of current state aid programs. In particular, much time has been given to in-depth study of the three major school finance reform bills filed in the 1975 legislative session and recently referred to the Commission by the Education Committee. The three are: H128, filed by the Board of Education, S423/H2876, filed by the Massachusetts Teacher's Association, and H3628, filed by the Boston "Coalition", a cross-sectional group of Boston legislators and representatives from the Boston School Committee and the Mayor's Office.

Much of this investigation has focused on conceptual differences among the three Bills and differences between them and the current Chapter 70. In brief, these are depicted in Table I and are summarized in the Appendix.

1975 SCHOOL FINANCE BILLS: COMPARISON

<u>Component</u>	<u>Chapter 70</u>	<u>M.T.A.</u>	<u>Dept. of Education</u>	<u>Boston Coalition</u>
1. <u>State Aid Percentage</u>	35%	50%...75% (1981)	50%	50%
2. <u>Fiscal Capacity Index</u>	Equalized Valuation Per Pupil	Equalized Valuation Per Capita	Equalized Valuation Per Capita	Equalized Valuation Per Capita and Per Capita Income
3. <u>Programs Covered (and pupil weights)</u>	Regular Day	Regular Day = 1.0 k - 6 = 1.2  Vocational = 1.7   Low-Income = .1 to .5 (1979)  "Critical Deficiencies" = 1.25	Regular Day = 1.0  Vocational #1 = 1.1 #2 = 1.4 #3 = 2.0 Special Ed. #1 = 2.5 #2 = 3.5 #3 = 5.0 #4 = 6.0 Bilingual = 1.4 Low Income = .2	Regular Day = 1.0 k - 3 = 1.0  Vocational #1 = 1.0 #2 = 2.0 Special Ed. #1 = 2.0 #2 = 3.0 #3 = 4.0 #4 = 5.0 Bilingual = 1.0 Low Income = .1
4. <u>State Payments</u>	Reimbursable (80 - 110% of State Average)	Reimbursable (80 - 110% of State Average)	Current - Year (quarterly) (State Average)	Current - Year (quarterly) (State Average)
5. <u>Additional Guarantees &amp; Incentives</u>	15% floor, 75% ceiling	Save-harmless & 6%	Save-harmless Guaranteed Yield Program	Save-harmless

In addition to these conceptual differences, each of the three bills has distinctive fiscal effects. The Commission is engaged in an on-going analysis of these, with the extremely valuable technical assistance of the Legislators' Education Action Project of the National Conference of State Legislatures. At the time of this writing, enough data has been assembled in computer simulations to predict basic distributive and cost effects of all three bills. These, and the reasons for these, will be spelled out in detail in the main Report text, with accompanying data in the Appendix.

Thus at this juncture, the Commission has the tools with which to analyze the effects of different components in each of the bills, and thus to work towards combining the most effective and most desirable components into a specific recommendation for legislation. One advantage the Commission has enjoyed thus far is that it has been able to take the necessary time and summon the resources required to examine a range of alternative reforms in some depth. This process is continuing; additional elements are being included in the analysis of distributive and total cost effects.

IV. Finally, the Commission has been ably assisted by the Legislators' Education Action Project in reviewing and profiting from the reform experiences in a number of other states. In addition to hearing testimony from Representative Joseph Graba of Minnesota and Representative Robert Johnson of Florida, the L.E.A.P. researchers, John J. Callahan and William Wilken have brought to the Commission their familiarity with the national picture of school finance reform. In addition, staff person, Edward Morgan attended

the National School Finance Conference in March, and conveyed useful information of national scope to Commission members.

The perspective of school finance reform in other states has been particularly useful in two ways: 1) by suggesting elements of school finance reform packages that ought to be weighed in Massachusetts, and 2) by providing a back-drop against which the three reform bills, or any alternatives, can be evaluated. The national perspective has been especially helpful in determining drawbacks or omissions shared by all three of the reform bills. In this regard, the experience of other states has pointed the way to a number of issues yet unstudied, as is discussed in the final section of this introductory abstract.

Finally, the Commission members have been greatly concerned about the fiscal context of school finance reform -- in particular, the existence and relative desirability of various state revenue sources required for any increase in state school aid. As of this writing, the Commission has heard testimony from a number of parties involved in tax issues and tax reform, and will be meeting on April 7 with Secretary of Administration and Finance, John Buckley. Additionally, Commission members have been extremely mindful of the over-all issue of tax reform, particularly the need for property tax relief. The Commission has, in fact, heard testimony relating to state municipal aid, in addition to school aid, and the relation of both to possibilities for a diminished local property tax burden. As is spelled out below, this area requires further study.

Future Study Needs:

Although the Commission has accomplished a great deal in the analysis of school finance reform, a number of issues relating to school finance reform require considerable study in the coming months. In addition, as mentioned in the introduction, a number of additional equal educational opportunity issues urgently require thorough examination.

In terms of school finance reform, the Commission feels that the following areas require further careful study:

- 1.) School Aid Formula: Computer simulations and adjustments to combine elements contained in the three reform bills and alternatives into a "best" formula.
- 2.) State Standards and Accountability vs. Local Control: Careful examination of the many issues arising out of the conflict between state standards for state funds and local autonomy and control of schools -- including: targeting state funds for particular programs, limitations on tax efforts and inequities, directing state funds to local property tax relief.
- 3.) Tie-in with Tax Reform: Continuing examination of tax revenue possibilities, the effect of school aid and general municipal aid, and a continuing dialogue with the Executive branch about tax needs.
- 4.) Planning: Study of the likely impact of greatly increased state aid on local school systems and budgets, including assessment of ways of channeling funds into both equalized school expenditures and property tax relief.
- 5.) Phase-in: Study of ways to phase in the increase in state aid in an equitable manner.
- 6.) Administration: Study of administrative needs growing out of complexities inherent in proposed reforms, most notably the need for oversight of local pupil placements.
- 7.) Additional insight into the fiscal history of Massachusetts local school districts.
- 8.) Cost assessments of weighted programs -- particularly Special education programs.



9.) Further examination of the relationship between spending and program quality.

These additional needs, it is felt, will require considerable staff input and time. The Commission looks forward to continuing cooperation with the Legislators Education Action Project. In addition, members of the Commission have felt that other critical equal educational opportunity issues require study in the very near future, if not immediately. These, too, will require staff input as well as considerable time to examine all pressing issues thoroughly. In particular, other future study needs are:

- 1.) School Construction: The need to assess future construction needs in the Commonwealth, and the state's funding formula, particularly in light of declining suburban enrollments and the need for replacement structures in the cities.
- 2.) The Quality of Education in Massachusetts' Schools: The need for a thorough examination of the quality of education in Massachusetts schools, focusing particularly on variations in that quality which work to the detriment of some groups of students. Attention needs to be given to particular types of programs (such as career education) as well as to alternative and innovative approaches.
- 3.) Metropolitan Cooperation: A number of proposed bills suggest the urgency of examining the alternatives for urban-suburban cooperation in overcoming racial and social isolation in the schools of each community-type.

Finally, additional areas related to equal educational opportunity have been suggested for study and possible future recommendations. Others<sup>are</sup> likely to arise as current study continues. In light of these related and complex concerns, the Commission strongly urges that study continue unabated for the foreseeable future.

## II. SCHOOL FINANCE BACKGROUND:

As suggested in the introductory section, much of the litigation and legislation relating to equal educational opportunity has focused on school finance reform. Following a brief overview of the national picture of school finance reform, the balance of this report examines school finance reform in Massachusetts, focusing in particular on three reform bills.

### 1. School Finance Reform - The National Picture

Although school finance reform has a long history tracing back to early in the century, the momentum for much of the reform in recent years can be traced to the landmark Serrano v. Priest decision handed down by the California Supreme Court on August 30, 1971. In that decision, the California system of financing public schools was found to be unconstitutional. According to the court opinion, a pupil's education cannot be subject to the arbitrary wealth of his parents and neighbors, or any wealth other than that of the state as a whole. In brief the Court stipulated that education is a fundamental interest protected by the Constitution, that wealth is a "suspect classification," like race, and that there is no compelling justification for making a child's education dependent upon the wealth of his local school district. Federal courts made similar rulings in Minnesota in October and Texas in December of that year.

The "fiscal neutrality" principle of the Serrano case triggered a wave of legislative reform efforts and litigation

in number of states. Lawsuits in some states resulted in pronouncements that the states have an obligation, backed by judicial decree, to reform existing systems of school finance to provide "equal educational opportunity." In Robinson v. Cahill,<sup>6</sup> decided January 19, 1972, the Superior Court of New Jersey, adopted the "fundamental interest" thesis and held that the New Jersey system of public school financing violated the requirement for equality contained in both the state and federal constitutions. On appeal, however, the Supreme Court of New Jersey took a somewhat different view and decided that the New Jersey system of financing schools violated the state constitutional provision requiring a "thorough and efficient" system of public education for all school age children.

Another case based on state constitutional grounds occurred in Michigan. The Supreme Court of that state in Milliken v. Green (1972)<sup>7</sup> struck down the state's system of financing public schools because it denied equal protection of the laws guaranteed by the Michigan Constitution. The court held, "The right to an education in Michigan is a specifically enumerated constitutional mandate." The court went on to define the limits of its decision, being careful that the opinion did not infringe on local control.

The momentum of school finance reform at first appeared to be stymied in March, 1973, when the U.S. Supreme Court refused to uphold the Serrano principle as fourteenth amendment right. The 5-4 majority in San Antonio School District v. Rodriguez argued that wealth inequalities reflected in

district school expenditures did not constitute a deprivation of the 14th amendment, guarantee of "equal protection." Essentially, the majority declared that it was not the role of the Federal Courts to provide the impetus for correcting injustices in state school finance.

Contrary to the expectations of some observers, school finance reform continued unabated after the Rodriguez decision. In fact, during the year after the Supreme Court decision, no fewer than eleven states passed major school finance reform packages. Eight of these - notably those in Florida, Kansas, and Michigan - include some measure of "district power equalization", and allocation aid to high-need districts by means of pupil weighting systems.<sup>8</sup> In general, the reforms since Rodriguez have had three basic fiscal effects:

1. Expanded state funding of local school costs, increasing state appropriations by an average of over \$100 million.<sup>9</sup>

2. Increased per pupil aid, especially in low wealth, high need areas, thus enhancing equalization of school resources.

3. Reduced property taxes in four states (Colorado, Kansas, Montana, and North Dakota), and general property tax "relief" - as compared to those states not passing school finance reform measures.

In addition to the movement of state legislation following Rodriguez, a number of suits have been filed concentrating on state constitutional guarantees. Most recently, in January, 1975, a Connecticut Superior Court ruled that the Connecticut system of school finance violated both the equal protection and education clauses of the State Constitution.<sup>10</sup>

The ruling - now under appeal - followed the recent trend of Court decisions, focusing on the fact that districts with high property values can raise excessive school funds on relatively comfortable tax rates, while others must tax themselves heavily to attain minimal expenditure levels.

Litigation in Massachusetts:

In January, 1972, State Senator Joseph Timilty and others filed a complaint in the Federal District Court. Admitting that the Massachusetts school finance plan reflected an effort to equalize educational opportunity, the suit argued that the resulting system was nonetheless in violation of the Fourteenth Amendment. Timilty v. Sargent was outlined for the Senate Select Committee on Equality of Educational Opportunity as follows (December, 1971. Page 248):

Plaintiffs claim that the Massachusetts statutory scheme for financing primary and secondary education results in wide disparities in the financial resources available per pupil, the amounts expended per pupil among the various Massachusetts public schools, and the rate of taxation between districts as a direct result of the reliance in the Massachusetts scheme upon local property taxation and that the selection, without regard to variations in equalized valuation per pupil, of local cities and towns as the taxing unit violates the 14th Amendment of the U.S. Constitution.

After Rodriguez, the Timilty case was refiled by private attorneys Goodrich and Marcellino, arguing that the educational inequities in Massachusetts violated State Constitutional provisions. The case is still pending in the Superior Court in Suffolk. Due to a lack of financial resources for further

research on the part of the plaintiffs (despite aid from the Lawyer's Committee for Civil Rights), the case has lain dormant.

In addition to the Timilty suit two Massachusetts communities (Cambridge and Malden) have filed suit against the Commonwealth, again claiming that the current system is unconstitutional. There is some indication that these communities will be joined by others. At this point, Agawam is considering joining the suit.

## 2. Educational Inequities in Massachusetts:

Despite the effort to equalize school resources by means of Chapter 70 of the General Laws, the current school finance system exhibits all the qualities of fiscal and educational inequity which have resulted in successful litigation and/or considerable reform in other states. As enumerated in the introductory section, Chapter 70 contains several shortcomings which undermine the effort to equalize school resources throughout the Commonwealth (see pages 8-9). The purpose of this section is briefly to outline and illustrate the range of existing inequities.

According to fairly recent school finance data, Massachusetts fares badly when compared to her sister states. Most notably, by all relevant measures, the current school finance structure relies extremely heavily on the local property tax. Massachusetts ranks 45th in the nation in the relative proportion of school revenues provided by the state. And a 1971 estimate of the

equalizing impact of that state share ranked the Commonwealth <sup>12</sup>  
33rd of the 50 states. In terms of the proportion of all state  
and local revenue generated by the local property tax,  
Massachusetts ranks 2nd in the nation in per capita terms, and  
as high as 4th, when personal income is taken to account. <sup>13</sup> In  
other words, although the state is wealthier than average (in  
personal income), the property tax bite for schools is still  
4th highest in the nation even when this income measure is  
accounted for. Finally, general education expenditures (\$ per  
capita) place Massachusetts in the middle of the state rankings  
(27th), but **drops** the Commonwealth to 47th when the state's  
income level is taken into account. <sup>14</sup>

In light of this general picture of the Massachusetts  
school finance and property tax structure, it is hardly  
surprising that considerable inequities exist in school re-  
sources, these are illustrated by Tables II-VIII in this sec-  
tion.

The most fundamental inequality (yet one which still  
does not take into account differences in educational need)  
is illustrated by discrepancies in the total per pupil expendi-  
tures in towns which tax themselves at nearly equal rates for  
their schools. Table II illustrates the differences between two  
such towns, Weston and Rutland. Although Weston has nearly three  
times the property wealth of Rutland, and almost three times  
the income wealth, both towns tax themselves at about the same

Table II

Illustration of School Finance Inequities: Two Towns\*

Weston:

Population	10,870
Equalized Valuation Per Capita (Ratio to State Average)	2.448
Equalized School Tax Rate	<u>18.68 mills</u>
Locally Raised Revenue Per Pupil	\$1704
State Aid Per Pupil	\$ 137
<u>Total Expenditures Per Pupil</u>	<u>\$1841</u>

Rutland:

Population	3,198
Equalized Valuation Per Capita (Ratio to State Average)	.900
Equalized School Tax Rate	<u>18.53 mills</u>
Locally Raised Revenue Per Pupil	\$462
State Aid Per Pupil	\$362
<u>Total Expenditures Per Pupil</u>	<u>\$788</u>

Per Capita Income Ratio to State Average:

Weston: 2.238

Rutland: .930

Median Years of Schooling Ratio To State Average:

Weston: 1.25

Rutland 1.01

\* Aid figures are based on 1972-73 levels.



rate. The result is a glaring difference in revenue available for school expenditures. Weston's per pupil revenue is almost four times that of Rutland. The state provides aid to Rutland that more than doubles the aid to Weston, but the resulting total per pupil expenditures remain grossly unequal. Pupils in Weston have more than twice the school revenue available for their education than pupils in Rutland are able to benefit from. State aid, in other words, fails to close the educational gap in a significant manner.

Discrepancies in per pupil expenditure after receipt of state aid, can therefore be used to indicate basic inequities in the current system. As illustrated by Table III, these expenditures range widely among the Massachusetts cities and towns. Although the expenditure levels of certain individual towns (Gosnold and Chilmark) are affected by unusually low pupil counts. The median expenditure level of the top ten districts is more than two and a half times that of the low expenditure districts. These discrepancies do not take into account differences in educational need (and therefore the cost of equality). "High-need" students tend to be located in the cities and poorer rural towns, yet under the current funding system, the wealthy suburban towns are better able to draw on state support for high-need students.

The measure of local wealth most traditionally associated with educational inequities has been that of property value. According to Table IV, the measure currently used in calculating

Table III

Disparities in Educational Program Expenditures Per Pupil, 1973-74,  
by Ten Highest and Ten Lowest Districts

<u>District</u>	<u>Educational Program Expenditures Per Pupil 1973-74</u>
-----------------	---

Ten Districts With Highest Expenditures

Gosnold	\$4620
Chilmark	2796
Brookline	2235
Weston	1841
Rowe	1719
Lincoln	1681
Wayland	1665
Tyringham	1664
Newton	1593
Oakham	1526

Ten Districts With Lowest Expenditures

Rutland	\$ 788
Freetown	787
Spencer	775
Plainville	773
Billerica	766
Millville	762
Dunstable	760
Norfolk	691
Athol	663
East Brookfield	646

Ratio of High Median to Low Median = 2.6:1

local fiscal ability reveals a dramatic gap between wealthy and poor communities. Districts with highest property wealth (generally resort communities) have more than eleven times the property base on which to draw for school expenditures as the poorest property districts (generally rural towns). Per pupil property value correlates significantly (.33) with final per pupil expenditures (based on a sample of Massachusetts districts).

Using a broader measure of local wealth - per capita property value - the gap between richest and poorest districts widens. As illustrated in Table V, the wealthy towns (mostly resort) now exhibit more than thirteen times the property base as the poor towns (mostly cities). Significantly this measure reflects the overall demand on property wealth in each community. Although it registers a correlation of only .09 with per pupil expenditure, this measure correlates significantly (.44) with expenditures per full-time equivalent pupil, a figure which takes into account educational need. (At the same time, EV/SAC exhibits a .63 correlation, per capita income .77, and median years of schooling .61, with expenditures per FTE.)

Per capita income differences are far less dramatic (Table VI) than those in property values. The wealthiest towns (suburbs) have somewhat more than twice the income wealth as the poorest towns (rural, and Fall River). Per capita income correlates most significantly of any measure tested (.71) with differences in per pupil expenditures, in part because the two reveal a comparable range of variation.

Table IV

Disparities in Property Wealth Per Pupil (SAC), by  
Ten Highest and Ten Lowest Districts  
(Equalized Valuation as of January 1, 1975)

<u>District</u>	<u>EV/SAC</u>
Ten Highest Districts	
Rowe *	1,560,274
Chilmark	378,182
Gosnold	272,727
Edgartown	271,762
Truro	271,290
Wellfleet	258,312
Mashpee	250,985
Orleans	242,065
Chatham	227,542
Nantucket	205,628
Ten Lowest Districts	
Dracut	22,950
Harvard	22,556
Leicester	22,547
Templeton	22,229
Blackstone	22,198
Winchendon	21,906
Chelsea	20,939
Orange	19,124
Millville	18,893
Ayer	17,036

Correlation of EV/SAC with Per Pupil Expenditures = .33

Ratio of High Median to Low Median = 11.4:1

\* Note: Values in Rowe reflect the presence of a nuclear power plant in a small town.

Table V

Disparities in Property Wealth Per Capita,  
As a Ratio to the State Average, by Ten Highest and Ten Lowest Districts  
(Equalized Valuation as of January 1, 1975)

<u>District</u>	<u>Ratio to Average</u>
-----------------	-------------------------

Ten Districts with Strongest Tax Bases

Rowe	42.745
New Salem	28.620
Mashpee	9.257
Eastham	8.660
Edgartown	7.363
Truro	7.084
Mount Washington	6.996
Gay Head	6.431
Orleans	6.383
Chilmark	6.359

Ten Districts with Weakest Tax Base

North Adams	.590
Lowell	.585
Lawrence	.582
Athol	.579
Somerville	.542
Fall River	.541
Orange	.527
Harvard	.441
Boston	.421
Chelsea	.410

Correlation of EV/CAP with Per Pupil Expenditures = .09

Ratio of High Median to Low Median = 13.3:1

Table VI

Disparities in Per Capita Income by Locality  
based upon the state average (1970 census)

<u>District</u>	<u>Ratio to State Average</u>
-----------------	-----------------------------------

Ten Districts with High Income

Hinsdale	2.254
Weston	2.238
Dover	2.164
Longmeadow	1.793
Brookline	1.789
Wellesley	1.741
Lincoln	1.621
Newton	1.572
Marblehead	1.569
Concord	1.553

Ten Districts with Low Income

Achushnet	.779
Fall River	.779
Monson	.778
Wareham	.778
Blackstone	.771
Templeton	.752
Bridgewater	.746
Salisbury	.741
Belchertown	.677
Otis	.591

Ratio of High Median to Low Median = 2.3:1

Correlation of Per Capita Income to Per Pupil  
Expenditures = .71

Finally, substantial differences in school tax effort can be seen in Table VII. (Although "equalized", these tax rates are based on current, unequal assessments.) The ten high tax communities (rural and average wealth towns) have a median tax rate that is more than eight times that of the low tax districts (resorts and Rowe). Not surprisingly, the tax rate measure correlates significantly (.37) with per pupil expenditures.

An overview of these discrepancies can be gained by examining characteristics of the districts with highest and lowest per pupil expenditure levels. As can be seen in Table VIII, the ten high expenditure districts have much higher property values (calculated in terms of both per pupil and per capita value) and substantially higher income and schooling levels. The low expenditure districts exhibit the opposite tendencies (although Dunstable has a high per capita property base).

In light of these basic, and frequently dramatic, inequities, Massachusetts prepares to revise her system of financing public elementary and secondary education. Against a backdrop of considerable inequality, and two court suits, the first step has been filed and referred to the Commission. The final portion of this report draws on the study of these bills completed to date by the Commission.

Table VII

Disparities in Local School Tax Rates in Mills  
based upon equalized valuations

<u>Districts</u>	<u>Equalized Tax Rate</u>
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Ten Districts with Highest Tax Rates

Blackstone	27.91
Rowley	28.03
Barre	28.14
Merrimac	28.67
Holliston	28.72
Millville	28.93
Groveland	29.08
Whitman	29.41
Winchendon	30.16
Orange	31.95

Ten Districts with Lowest Tax Rates

Rowe	2.25
Gosnold	2.72
Erving	3.13
Orleans	3.30
Mashpee	3.59
Truro	3.74
Barnstable	3.90
Chilmark	3.95
Sandwich	4.14
Nantucket	4.15

Correlation of Tax Rate to Per Pupil Expenditures = .37

Ratio of High Median to Low Median = 8.3:1



Table VIII

Relationship Between Measures of Fiscal Ability,  
Tax Rates, Expenditures by Ten High Expenditure  
and Ten Low Expenditure Districts

<u>District</u>	<u>Expenditure Per Pupil</u>	<u>EV/SAC Ratio</u>	<u>EV/Cap Ratio</u>	<u>Inc./Cap Ratio</u>	<u>Med.Sch.* Ratio</u>	<u>Tax</u>
Gosnold	\$4620	7.981	3.757	.943	---	2.72
Chilmark	2796	8.737	6.359	.943	---	3.95
Brookline	2235	2.284	1.251	1.789	1.05	13.33
Weston	1841	1.913	2.448	2.238	1.25	18.68
Rowe	1719	41.320	42.745	.892	---	2.25
Lincoln	1681	1.876	1.511	1.621	1.23	16.90
Wayland	1665	1.190	1.567	1.467	1.16	22.17
Tyringham	1664	3.214	4.353	.929	---	5.09
Newton	1593	1.402	1.288	1.572	1.05	22.72
Oakham	1526	1.197	1.253	.927	---	12.33
Putland	788	.847	.900	.930	1.01	18.53
reetown	787	.935	1.261	.857	.93	18.18
Spencer	775	.664	.749	.857	.94	15.77
Plainville	773	.839	1.045	.869	1.01	17.40
Billerica	766	.751	1.018	.836	1.01	20.45
Millville	762	.439	.583	.929	---	28.93
Dunstable	760	1.460	2.164	1.088	---	13.35
Norfolk	691	.888	1.071	.821	1.01	17.10
Athol	663	.589	.579	.919	.95	19.02
E. Bridgewater	646	.804	1.053	.877	1.01	21.06
Correlation with Per pupil expenditures		.33	.09	.71	.47	.37

\* Median Years of Schooling Ratio included as available

### III. ANALYSIS OF THREE REFORM BILLS:

Three major school finance reform bills have been filed<sup>16</sup> during the 1975 legislative session, and formally referred to the Commission by The Joint Committee on Education. The three are:

1. (H.128) by the Board of Education.
2. (H.3628) by a cross-section of Boston legislators, a representative of the Mayor's Office, and a member of the Boston School Committee - hereafter referred to informally as the Boston Coalition.
3. (S. 423/H.2876) by the Massachusetts Teachers Association.

All three bills share basic objectives. In essence they aim at:

1. Equalization of School Resources from district to district within the Commonwealth. All three bills make substantial changes in the present Chapter 70 school aid formula, redirecting school aid to communities with low per capita wealth and extraordinary educational need.
2. Decreased Reliance on the Local Property Tax as the basis for financing schools. All bills would increase the average state share of school expenditures from the statutory 35 percent (Chapter 70) to 50 percent or more.

In addition, all three bills would require at least \$680 million in state revenue in 1975-76 if aid were paid on the basis of 1972-73 expenditure levels. Thus, the state would have to raise a minimum of \$170-200 million beyond the anticipated \$513 million level required for 1975-76 anticipated under existing legislation.

#### 1. Summary of Bill Components:

The proposed revisions in school aid include the following:

Increased State Share: All three bills call for an average state contribution to school costs at the 50 percent level in 1975-76. The average state share would rise to 75 level percent in the Massachusetts Teachers Association (MTA) bill by 1981-82 and thereafter.

Program Consolidation: The Board of Education and Boston Coalition bills would consolidate present vocational, special, and bilingual education funding programs into a new Chapter 70 formula. The MTA bill would consolidate present Chapter 74 vocational education programs into a new Chapter 70 proposal.

New-Program Funding: All three bills call for the creation of a new aid program for disadvantaged children operating within the new Chapter 70. Aid for this program is distributed by means of weighting for "low-income" pupils, defined differently in each bill. The MTA bill calls for additional aid for educationally disadvantaged children whose educational performance is substantially below statewide average.

Aid Limitations: All three proposals place restrictions on the amount of aid that a district can receive under the new Chapter 70 program. The MTA bill will share in a school district's expenditures at a minimum of 80 percent of state average up to a maximum of 110 percent of state average per pupil expenditure, while the Board and Boston bill contribute aid based on the state average per pupil expenditure.

All three bills guarantee that no city or town will receive less Chapter 70 aid than it did in the 1974-75 school year. The MTA bill provides for increasing this "save-harmless" guarantee by six percent a year to keep pace with inflation.

New Measures of School District Wealth: The measure of local fiscal ability in all three bills differs substantially from present Chapter 70 formula. The State Board of Education and MTA bill measure the relative wealth of the community by its per capita property value. The Boston Coalition bill calls for an averaging of per capita property value and per capita income in order to determine the relative wealth of the local community. The MTA bill in 1977 adjusts the per capita wealth measure by the relative total tax rate of the local community.

Pupil Weighting Systems: All three bills incorporate a pupil weighting system in order to direct more Chapter 70 aid to communities with concentrations of children that are expensive

to educate. These weighting systems classify a child by his grade level, or educational program, or other socio-economic or educational characteristic, and they guarantee additional state funding for all but "regular day" pupils. The MTA bill has four separate pupil weightings, the State Board of Education nine and the Boston Coalition eleven separate weighting classifications. The weighting provisions in the State Board and Boston Coalition plans are very similar.

Other Features: All three bills call for advance funding of Chapter 70 aid payments. The Board and Coalition plans also provide for direct payments to regional school districts. The State Board proposes a relatively minor program of additional school aid to those communities that have school tax rates that are substantially above the state average.

The components of each bill are further summarized and compared to those in Chapter 70 on page 10 of the Introduction.

## 2. Computation of State Aid

Aid distributed to each school district is calculated according to the following general formula:

Aid % (based on the inverse of local fiscal ability X  
Educational Need X Program expenditures

State aid is computed in each bill as follows:

### 1. Board of Education:

$1.00 - .5 \frac{(\text{EV/capita local})}{(\text{EV/capita state})} \times \text{Total Pupil Weights}$   
 $\times \text{State average per pupil expenditure (previous year)}$

### 2. Boston Coalition:

$\frac{1}{2} 1.00 - .5 \frac{(\text{EV/capita local})^*}{(\text{EV/capita state})} + \frac{1}{2} 1.00 - .5 \frac{(\text{income/cap local})}{(\text{income/cap state})}$   
 $\times \text{Total Pupil Weights}$   $\times \text{State average per pupil}$   
 $(\text{*not to fall below zero})$   $\text{expenditure (previous year)}$

3. MTA:

$$1.00-.5 \frac{(\text{EV/capita local})}{(\text{EV/capita state})} \times \text{Total pupil weights}$$

X Total reimbursable expenditures (between 80% and 110% of the state average)

3. Analysis:

Formula Similarities:

All three major school finance bills now before the Commission would increase the state's share of most school district expenditures from a statutory level of 35 percent in 1974-75 to 50 percent in 1975-76.\* The additional state dollars, however, would not be distributed equally among all school districts but in relation to such important considerations as local educational need, expenditure level, tax effort and wealth. Under all three bills, more state aid would be paid to school districts with a majority of their pupils enrolled in regular day school programs. Under each of the bills the amount of state aid will grow with increases in the level of school district expenditures. Under two of the bills, more state aid would be paid to school districts that make exceptional tax effort than to districts which make only average tax effort. Under all three bills, state aid would increase to districts with above-average wealth. Each of these bills, however, works differently since all three define their essentially common considerations for aid payment in markedly

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\* As at present, however, the actual share of local expenditures borne by the state would depend on the degree to which the new proposals are funded.

different ways. These differences are clarified in subsequent sections.

#### The Level of State Aid:

In the first year each bill would go into effect, all three major school finance proposals would set the average state share at 50 percent of those school district expenditures subject to state aid. Following the 1976-77 fiscal year, the share of local expenditures picked up by the state under the MTA plan would, however, increase to 55 percent in 1977-78, to 60 percent in 1978-79; to 65 percent in 1979-80, and to 75 percent in 1981-82 and all years thereafter.

#### Definition of Expenditures:

Another key difference among the three bills can be found in their definitions of aidable expenditures. The proposals of the State Board and the Boston Coalition define the aidable expenditures for each school district as the average expense per weighted full time equivalent (WFTE) pupil in the Commonwealth. In contrast, the Teachers Association bill defines aidable expenditures for each school district in terms of district expense per enrolled pupil not to exceed 110 percent of the state average, and not to be less than 80 percent of the state average.

Other differences among the expenditure definitions arise in two areas: (1) the expenditures subject to aid according to pupil type; and (2) the expenditures subject to aid by function and object. Under the State Board and Boston Coalition bills, Chapter 70 in the future would pay aid for expenses

currently reimbursed through separate categorical vocational, special education, and bilingual programs by consolidating each of these programs under a general aid formula covering virtually all pupil types. Specifically, the State Board and Coalition bills would pay aid for expenses incurred for regular day school, special education, vocational and bilingual pupils.\*

The Teachers Association proposal, on the other hand, would include only pupil expense categories currently reimbursed under Chapter 70, and vocational expense categories now treated under separate categorical programs. It would not include the expenses for pupils now treated under categorical programs for special education or bilingual education.

All three bills exclude from aid school district outlays made for pupil transportation, food services, capital outlays, tuition receipts, federal aid, and the proceeds from investments and other miscellaneous sources. Moreover, all three proposals would give the Commissioner of Education discretion to promulgate regulations that would allow aid to be paid for certain community service outlays.

#### The Definition of Relative School District Wealth:

While the State Board and Boston Coalition bills are identical in their definitions of the state share and aidable expenditures, they part company significantly in their approaches to the

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\* Neither of these bills makes any specific reference to a few miscellaneous pupil expenditure categories included under the current Chapter 70 legislation, most importantly, regular evening school, and vacation schools.

definition of relative school district wealth. The State Board proposal together with the Teachers Association plan specifies that the relative wealth of regular school districts shall be determined by the per capita, equalized, market or true property valuation per person. By virtue of this change from property valuation per pupil, school districts having a high percentage of their population in public school will appear more wealthy while school districts with a low pupil proportion will appear poorer relative to the norm.

The definition of relative local wealth contained in the Boston Coalition bill represents an even greater departure from present practice than the change required by the other bills. Under the Coalition bill, relative local wealth is defined both in terms of equalized property valuation per capita and in terms of personal income per capita. According to this formula, school aid is based on an average of the local property value and per capita income proportions.\* Though not explicitly stated, the purpose of including personal income in the measure of local wealth is essentially to include two sources of local school funding -- the property base and income available for expenditures -- in the computation of local fiscal ability.

#### Pupil Unit Definitions:

An additional significant difference between the three bills arises from the way each defines its pupil units. Both

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\*Although not spelled out in the Boston Coalition bill, it is the intent of its authors that the local valuation percentage shall not fall below zero.



the State Board and Boston Coalition bills define and count school district pupils by means of an elaborate classification and weighting system. The Teachers Association bill makes less use of pupil classifications and weights, since it incorporates fewer programs.

Quite clearly, the classification and weighting schemes of all three bills are based on the view that the Commonwealth's school finance system must provide greater support to pupils who are relatively expensive to educate -- namely pupils requiring the services of special education, vocational and bilingual programs, as well as pupils from backgrounds associated with educational "disadvantage". This consensus, however, is offset considerably by key differences in several areas.

First, the Boston Coalition and Teachers Association bills take account of the view that there is a need to assign educational priority to pupils during the early years of their public education. The State Board bill does not give additional weight to elementary school pupils.

Second, the three bills differ over the priority that should be assigned to the education of children from low income homes -- children who at present have an extraordinarily high probability of low educational achievement. The Board of Education bill assigns an additional .2 weight to all pupils classified as low-income, while the Boston Coalition assigns low-income pupils a .5 weight. The MTA proposal begins with a .1 low-income weight in 1975, and increases this to .5 by 1979. Additionally, signi-

ficant differences arise in each bill's definition of "low-income" children. The Board bill uses the current Title I formula -i.e. all children below the federal poverty level. The Boston bill uses the old Title I formula, namely all children below poverty level or on welfare. The MTA proposal includes all public school children from families in the lowest income decile. Additionally, the Teachers Association bill assigns a 1.25 weight to all pupils who have "critical deficiencies in basic learning skills" as defined by performance in a statewide testing program of an unspecified nature to go into effect during fiscal 1977.

#### Save-Harmless Definitions:

The State Board and Boston Coalition bills qualify their basic provisions by insuring all school districts that they will receive no less state aid in the future than in 1974-75.

The Teachers Association proposal guarantees all school districts at least 6 percent more aid in the future than in 1974-75.

#### Tax Effort and Add-On:

The State Board plan, unlike the other two; requires all school districts to make a minimum revenue effort amounting to the difference between the state-wide average expenditure per pupil and their revised per pupil Chapter 70 aid. In addition, it guarantees all school districts \$45 per pupil per mill of true

tax effort in excess of a state average tax effort, the \$45 per pupil figure is about \$3 per pupil above the yield from a one mill tax levy in an average wealth school district. The ceiling on this mill guarantee, however, is limited to a maximum of \$180 per pupil.

Like the State Department proposal, the Teachers Association bill also provides increased aid to school districts on the basis of local tax effort, but takes a substantially different approach. Under the Teachers bill, school districts with a total tax burden -- school and non-school -- greater than the state average will receive small supplements to their Chapter 70 allotments beginning in 1977. This will be done by manipulating the definition of relative local wealth in such a way that tax effort will count 10 percent and property valuation 90 percent. By and large, this will provide supplementary assistance to school districts now suffering from "municipal overburden."

4. School Finance Revisions in Massachusetts in Light of Other State Finance Reforms.

Many of the components of the three school finance reform bills have been included in school finance revisions in other states. A brief review\* of new measures in these states provides a useful perspective for subsequent evaluation of the three proposals before the Commission.

Pupil Weighting Plans:

Comprehensive pupil weighting plans are in effect in three states, Florida, New Mexico, and Utah. Partial weighting systems are in effect in another thirteen. The ostensible purpose of these weighting plans is to concentrate more state aid on high-cost children and to redistribute more monies to districts that have above-average concentrations of such pupils. Moreover, these weighting systems are often advocated in order to fold-in categorical programs to a general aid formula program. This, in turn, assures that local communities will receive aid not on the basis of local "grantmanship" but on some more objective standard of educational need.

Where pupil weighting systems have been employed they have met with considerable public favor. These plans, however, require efficient educational administration to be effective. Most legislators admit that there is a need for periodic evaluation of such plans, and many are concerned about the tendency

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\* The Commission is indebted to John Callahan and William Wilken for their report on school finance reform, in other states. Much of this review is derived from that report.

for local districts to misclassify students into high-cost categories. In Utah, for example, this has caused the Legislative Research Council to consider developing potential target populations in each district in order to determine how well different districts are taking advantage of the pupil weighting system.

Others have become concerned about the possible inflexibility of weighting programs. Some contend that the development of standardized weighting programs will create pressure for districts to spend only to the level of cost weighting in each educational need category. Consequently, there will be no incentive to provide efficient programs that cost less than weighting systems might recognize nor would districts provide educational programs that are more costly than weighting systems would allow. Two states, Minnesota and Illinois, have begun to address themselves to this latter problem by raising the level of weightings as the concentration of high-need pupils within a district increases.

Few states have revised their original weighting programs in a sweeping fashion. New York has added a weighting program for educationally disadvantaged pupils, and Minnesota has increased the level of its weighting for Title I pupils. Florida is presently considering reducing its weighting for vocational pupils since the state already funds a large share of vocational costs through its complete assumption of capital construction programs.

In summary, the pupil weighting schemes are suitable devices for fiscal redistribution in a school aid formula. Yet these

schemes require a high level of administrative oversight so that districts will be able to participate equally in the weighting program on an equal footing.

#### New Measures of Local Fiscal Ability:

All three reform proposals contain new measures of local fiscal capacity. The MTA and Board of Education bill advocate a per capita property value measure of local fiscal capacity while the Boston Coalition bill adjusts the per capita property value measure by the relative per capita income of the local community.

States have generally been changing their methods of computing local fiscal capacity, generally along the lines proposed in all three bills. These changes have essentially taken two forms. First, several have moved to count income as well as property wealth as part of local taxable capacity. Both Kansas and Iowa measure local wealth as a composite of property values and income while Virginia includes property wealth, income and retail sales in its computation of relative local fiscal ability. Rhode Island adjusts its local fiscal ability measure by the median family income in the district. All these changes, similar to the change in the Boston bill, have been made on the grounds that relative property values alone do not always reflect the local wealth of a community.

Secondly, states have been changing the standard by which relative wealth is judged. Most states until recently measured local wealth in terms of full value of property per pupil in average daily attendance (ADA). Nine states since 1958 now base

their pupil counts on average daily membership (ADM) rather than average daily attendance. In short, most states are moving away from simple pupil counts as the unit of local wealth measurement and several are considering or have incorporated per capita wealth measures in their aid formulas. All three Massachusetts bills compute fiscal ability on a per capita basis in an effort to determine the over-all fiscal ability of each district. In short, all are sensitive to the difficulties of measuring the local wealth of a community and the need to adjust wealth measurements in light of other circumstances (i.e. residential poverty or high tax effort) that affect the amount of actual fiscal capacity in a locality.

Another sort of fiscal capacity adjustment occurs in Michigan, where a community's aid ratio is adjusted by the relative total tax rate of a city or town. This component, similar to the one contained in the MTA bill, channels additional funds to "municipally-overburdened" Detroit.

#### Save-Harmless Provisions:

All three bills have save-harmless provisions which guarantee that no local community will lose aid under the new finance plan. Five of the 14 states that have substantially revised their school finance systems since 1971 did not have save-harmless provisions in their aid programs. Kansas, in particular, reduced aid payments substantially in many rural districts though it eased these reductions by giving each district

a share of state income tax proceeds. In several other states that did not have save-harmless provisions -- Montana, North Dakota, and Utah -- the levelling up of aggregate state aid payments meant that virtually all districts in the state received increased aid. Hence the lack of save-harmless provisions in these states had no practical effect on local school district finances.

Most reform states have been concerned about the impact of their finance revisions on wealthier districts. Flat grant or minimum aid payments were continued in California and Colorado though the Serrano decision in California ruled those grants unconstitutional. Michigan and Maine phased in school tax mandates for wealthier communities receiving state aid. Moreover, most reform states still permit local communities to raise unequalized revenues from local taxation over and above the reimbursable expenditure levels of state aid programs. Only Maine, Montana, Utah, and Wisconsin "recapture" excess local school tax revenues from wealthier local communities.

In sum, most reforms have not yet reduced absolute aid in wealthier communities though court rulings in some states (California and New Jersey) and fiscal pressures in others may make states reconsider whether they can afford to retain save-harmless provisions in their aid reforms.

Power Equalizing Aid for Communities with Above-Average School Tax Effort:

Another major component is the Board of Education's "guaranteed yield" add-on. Where this type of equalization



plan has been employed, it has met with varied success. In Maine, this component of the equalization plan has aided many medium wealth communities and added about \$13 million to the costs of reform in that state in 1974-75. In Utah only ten of 40 school districts in the state have voted an additional leeway program, and only one of these was poor enough to qualify for state assistance under this program. In Montana, on the other hand, virtually all of the districts in the state took advantage of this program; 20 percent of all equalizing state aid in Montana went to fund this add-on program. In Florida, a number of poor districts contended that they did not have the fiscal ability to make the additional effort to qualify for add-on aid. This component has been dropped from Florida's system.

#### Other Reform Elements Not Covered in the Massachusetts Bills:

School finance reforms in other states exhibit several features not contained in any of the major revision proposals now before the Commission.

First, none of the three proposals addresses the question of tax or budget limitations on local school districts. All of the reform states, however, had such proposals in their finance revisions. Florida, Maine, and New Mexico put absolute school tax rate limitations on their school districts. California, Colorado, and Kansas put variable expenditure limitations on local school districts depending on their relative

wealth or their enrollment size. Other states -- Montana and Wisconsin -- put expenditure limitations on local school district budget increases though Montana has since dropped this fiscal restriction due to inflationary pressures on local school districts.

Many contend that school tax or budget limitations are necessary in order to provide local property tax relief in the course of state school finance reform. At the same time, many states have been sensitive to inflationary pressures on local school districts and several, Colorado and Wisconsin, permit local districts to petition the state to waive budget limitations. Most all other reform states have permitted local districts to over-ride these fiscal limits by local referenda as well. The property tax relief question, then, is one that most major reforms have addressed but which is not specifically addressed in the three major school finance proposals now before the Commission.

Secondly, none of the three reform bills yet addresses the budgetary impact of school finance reform on Massachusetts state government. Initial estimates are that all three bills may cost the state an additional \$170-200 million. This will certainly require an increase in state taxes since the state does not have surplus revenue from which to finance these new programs. Few states have enacted new reforms while facing fiscal deficits; the bulk of state reforms have been financed from a combination of state revenue surpluses and federal revenue-

sharing proceeds. Consequently, all three bills might benefit from an analysis of how the incremental costs of achieving reform might be spread over a three-to-five year period.

Conclusion:

The three major school finance revisions now before the Commission all incorporate new school finance developments in other states. There is a clearer recognition of educational need in all three bills than in the present Chapter 70 formula. New fiscal capacity measures which have met with acceptance in other states are being proposed as well as tax effort equalization programs that are in effect in other states. The revisions are also sensitive to their impact on wealthier communities which in some cases may be offering high quality educational programs.

On the other hand, none of the bills directly addresses problem of local property tax relief which is pressing one in many Massachusetts communities. Nor do the bills answer the question of how they might be phased in over time given the state's current budgetary problems.

In light of these observations, there is considerable need for further study of these bills and school finance reform in general. Attention needs to be given to adjustments in the three formulas, including the study of alternatives already underway. A number of questions, providing direction for future study, have been suggested by the Legislators' Education Action

Project report, as follows:

- Can the state put the new Chapter 70 aid plans into effect immediately since they will cost an additional \$168 million in the first year? Should a fiscal phase-in of the reform bills be considered to ease the impact on the state budget? Should the legislature consider phasing-out the save-harmless guarantees contained in all the proposals?
- Do the bills redistribute Chapter 70 monies in a manner deemed equitable by the General Court? Is new aid being directed to communities with the greatest educational need and the least wealth available to support its schools?
- How will the local communities use their new Chapter 70 aid? Will they use it to increase school outlays or reduce local school property taxes? What sort of direction should the legislature give to this matter? Is companion legislation for property tax circuit-breakers and municipal revenue sharing sufficient to deal with the property tax relief question?
- Are the new aid systems administratively manageable? How well can the pupil weighting systems under the three new proposals work as compared to the present categorical or formula programs now in effect for vocational, special, and bilingual education pupils? Are the new measures of local fiscal capacity adequate, given the many fiscal problems occurring with the new valuations recently issued by the Department of Corporations and Taxation?

5. The Fiscal Impact of the Three Bills

As of this writing, the Commission has completed a basic analysis of the fiscal effects of the three bills. Computer simulations of the three bills, provided by the Legislators' Education Action Project, have greatly assisted this effort. A full set of computations produced by the LEAP program is included in the appendix to this report - detailing the impact of each bill on school district aid ratios, pupil units, and aid receipts.

Before analyzing the impact of each bill on these components, it is possible to summarize the major effects of the three bills taken as complete entities. In brief, the bills have the following general effects:

1. All three bills would result in a much more equitable school finance system than under present legislation. All three would increase state support for local schools where it is needed most -- in the Commonwealth's urban centers, moderate-income suburbs, and low-income rural communities. The State Board and Teachers Association proposals provide a broader range of fiscal distribution than the Coalition proposal, while the latter concentrates greater aid on low to moderate income communities.

2. Taken together, the wealth and educational need measures of the three major bills now before the General Court would greatly increase the amount of state aid received by almost all school districts.

3. Assuming 1972-73 tax and expenditure levels, as well as 1972-73 pupil populations, the state revenue needed to fully fund the bills filed by the Board of Education, the Boston Coalition, and Teachers Association at the very least would range between \$680 and \$690 million. It is readily apparent, however, that allowances for growth in school expenditures, taxes and enrollments since 1972-73 would require substantially more than \$680 million to fund any of the bills. The

Boston Coalition bill would be the least expensive; the Board of Education's the next most expensive, and the Teachers Association bill the most expensive -- even though it has no provisions covering aid to special education and bilingual programs.

#### School District Sample:

Analysis of the fiscal impact of the three bills is illustrated by a cross-sectional sample of twenty-two Massachusetts communities. As background for subsequent analysis, Table IX provides basic fiscal data on each of the communities, thereby illustrating some of the inequities which currently exist among these districts.

For example, one can note the differences in the school tax proportion between the cities and towns, revealing the degree of municipal overburden (or high non-school tax burden) in the former (c.f. Chelsea). Additionally, one can see how the change to a per capita wealth measure makes cities and other densely populated communities appear poorer relative to the rest of the state. Thirdly, the table illustrates how a number of extremely high property wealth communities are poorer than the state in terms of personal income (c.f. Bourne, Falmouth).

Finally, and most importantly, the table illustrates the range of inequity in the amount of per pupil revenue generated by each district's existing property value and school tax. As a group, the cities generate the least revenue per pupil, followed closely by the rural towns.

Table IX  
School District Sample

School District by City or Town Type	EV/SAC Ratio	EV/Cap ratio	Inc/Cap ratio	Equalized Sch. tax	Schl. Tax as % of Tot	Sch. Rev/Pupil from tax
<u>Urban School Districts</u>						
<u>Pop. over 100,000</u>						
Boston	.527	.422	.905	18.59	25%	\$ 393
Worcester	.761	.587	.945	22.39	42	681
Springfield	.628	.599	.871	16.76	77	422
New Bedford	.761	.641	.787	13.96	35	427
<u>Pop. under 100,000</u>						
Chelsea	.522	.410	.835	8.51	10	178
Cambridge	1.660	.892	1.138	23.49	32	1565
Lowell	.581	.585	.835	14.67	45	350
Newton	1.507	1.264	1.576	21.25	50	1286
<u>Suburban School Districts</u>						
<u>High Income</u>						
Brookline	2.477	1.247	1.794	16.70	33	1661
Lexington	1.240	1.444	1.449	22.45	59	1117
Longmeadow	1.157	1.505	1.793	20.53	65	950
Weston	1.913	2.448	2.238	18.68	55	1329
<u>Moderate Income</u>						
Dracut	.536	.675	8.73	25.41	80	544
Burlington	1.088	1.645	.931	24.88	59	1082
Amherst	1.366	.794	8.16	21.67	65	1189
Waltham	1.336	1.168	.968	16.63	46	888
<u>Rural School Districts</u>						
<u>Resort</u>						
Bourne	1.671	2.520	.783	9.08	53	609
Falmouth	2.026	2.864	.960	12.90	52	1050
Orleans	5.983	6.484	1.390	6.34	43	1523
<u>Non-Resort</u>						
Orange	.439	.527	.793	31.95	29	561
Barre	.582	.667	.881	28.07	73	656
Easthampton	.858	.905	.957	16.84	59	678

#### Aid Ratios:

The most significant distributive effects of all three bills result from the aid ratio determined for each district by the bill's definitions of fiscal ability and state aid. As illustrated in Table X, the aid generated by the per capita wealth measures, and the 50% state aid level, results in substantial increases in almost all communities. The per capita property valuation measure of local wealth used in the Board of Education and Teachers Association bills tends to produce a substantially higher aid ratio in urban, higher-income suburban, and non-resort rural districts than either the per pupil property valuation measure used in the current Chapter 70 formula or in the combined per capita property valuation/per capita income measure of local wealth proposed in the Boston Coalition bill. Thus these bills provide for a higher aid ratio in all cities, and in communities like Brookline, Longmeadow, Orange and Barre.

The combined measure of wealth use in the Boston Coalition bill, however, substantially increases the aid ratio of rural resort communities (Cape Cod), whereas these communities receive no increase in the other two bills. In addition, the bill increases the aid ratio of communities where personal income is lower, relative to the state average, than property values. Thus the bill provides for a greater aid ratio in communities like Burlington and Waltham.

In essence then, the fiscal ability measures, when taken by themselves, result in a trade-off of benefits. The pure



Table X

Aid Ratios in 1972-73, and 1975-76 for Selected School Districts  
by Legislative Proposal and by City or Town Type\*

School District by City or Town Type	Aid Ratio, 1972-73	Legis. Proposal Board of Ed.	Teachers Assn
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Urban School Districts

Pop. over 100,000

Boston	.558	.789	.669	.789
Worcester	.505	.706	.617	.706
Springfield	.536	.699	.632	.699
New Bedford	.557	.676	.642	.676

Pop. under 100,000

Chelsea	.599	.795	.689	.795
Cambridge	.150	.566	.499	.566
Lowell	.573	.707	.645	.707
Newton	.150	.356	.285	.356

Suburban School Districts

High Income

Brookline	.150	.374	.240	.374
Lexington	.194	.271	.274	.271
Longmeadow	.150	.247	.175	.247
Weston	.150	.000	.000	.000

Moderate Income

Dracut	.605	.662	.613	.662
Burlington	.293	.177	.356	.177
Amherst	.150	.603	.598	.603
Waltham	.150	.416	.466	.416

Rural School Districts

Resort

Bourne	.150	.110	.360	.110
Falmouth	.150	.000	.260	.000
Orleans	.150	.000	.153	.000

Non-Resort

Orange	.638	.736	.670	.736
Barre	.622	.660	.610	.660
Easthampton	.342	.541	.532	.541

\*Aid ratios computed using 1975-76 equalized property valuations  
as of January 1, 1975.

property-value measure (Board and MTA) provides for a greater range of aid distribution, raising aid ratios in the needy cities and poor rural communities. On the other hand they exclude a number of communities from the aid formula (mostly Cape districts) and increase the aid ratios in wealthier suburban districts. The mixed measure (Boston), reduces the distributive range of aid and provides for less of an increase in the needy cities and rural districts. Yet it includes all but two communities in the formula (Weston and Dover) and results in a less substantial aid-ratio increase in wealthy suburbs.

An additional trade-off in the two measures needs mentioning. Per capita income data suffers from the fact that it is up-dated at best only every five years (as of the present) and thus it fails to reflect short-range economic trends. Yet it provides aid distribution with a stability that is lacking in the property measure because of controversy over property assessment procedures.

#### Weighted Pupil Units:

Differences in aid distribution caused by the aid ratios are in part countered by the differences in total weighted pupil units.

As Table XI shows, all three bills yield a high level of educational need in school districts which undoubtedly face the greatest costs of education. This is particularly the case in the Boston Coalition bill. Under the Coalition plan, the number of weighted full-time equivalent pupils in Boston, for example,

Table XI

Estimated Weighted FTE Pupil Units in 1975-76 for  
Selected School Districts by Legislative Proposal and  
by City or Town Type\*

School District by City or Town Type		Board of Education	Legislative Proposal	
			Boston Coalition	Teachers As
<u>Urban School Districts</u>				
<u>Population over 100,000</u>				
Boston	93,568	109,954	129,926	102,694
Worcester	28,660	31,151	34,643	30,803
Springfield	30,393	34,611	39,037	33,245
New Bedford	16,803	19,580	22,210	18,165
<u>Population under 100,000</u>				
Chelsea	4,754	5,197	5,956	5,079
Cambridge	9,759	11,433	13,043	10,700
Lowell	16,673	18,520	20,925	18,253
Newton	16,616	17,506	18,544	17,682
<u>Suburban School Districts</u>				
<u>High Income</u>				
Brookline	7,267	7,304	7,841	7,454
Lexington	8,949	9,262	9,766	9,465
Longmeadow	4,229	4,365	4,567	4,403
Weston	2,796	2,918	3,083	2,963
<u>Moderate Income</u>				
Dracut	4,433	4,852	5,173	4,849
Burlington	7,296	7,760	8,215	8,104
Amherst	1,995	3,554	3,808	3,679
Waltham	11,301	12,629	13,532	12,039
<u>Rural School Districts</u>				
<u>Resort</u>				
Bourne	3,368	3,481	3,823	3,662
Falmouth	5,137	5,608	6,075	5,560
Orleans	255	804	845	816
<u>Non-Resort</u>				
Orange	1,653	1,747	1,895	1,770
Barre	462	936	1,024	984
Easthampton	2,594	2,724	2,943	2,778

\* Pupil units for 1975-76 do not include vocational and special education students enrolled in regional schools. They are also based on the Boston Coalition definition of "low-income children. Appropriate figures would result in some reduction of weighted units in the Board's bill, and possibly the MTA bill. MTA units do not include special and bi-lingual

would approach 130,000, a number nearly 50 percent greater than its net average membership, while under the Board of Education and Teachers Association proposals, the number of weighted full-time equivalent pupils would be less than 110,000. The number of weighted pupils under the Teachers Association proposal, however, would eventually approach the number under the Boston Coalition because of its phase-in of higher weights for low-income pupils and because of its inclusion of weights for educational disadvantage currently unmeasured.

In comparing pupil unit data, three qualifications should be kept in mind. Low-income pupils in each district were tabulated using the Boston Coalition definition and available Title I figures - thus somewhat overstating the unit figures of the Board and Teachers bills. Secondly, the numbers in the MTA bill do not include special and bi-lingual education pupils, thus understating MTA totals. And finally, regional vocational and special education pupils are not included in each district's totals.

#### Total Aid Receipts and Property Tax Relief:

When all components are included in the computations, the total dollar figures illustrated in Table XII result. As can be seen in the table, the cities show the the greatest percentage increase in aid, ranging from 50% for Worcester in the Boston Bill to 590% for Cambridge in the Teachers Association bill.

Table XII

Aid Receipts per NAM in 1975-76 Assuming 1972-73 Expenditure Levels  
for Selected School Districts by Legislative Proposal,  
Wealth and City or Town Type

School District by City or Town Type	Board of Education	Legislative Proposal		Teachers Assn.
		Boston Coalition		
<u>Urban School Districts</u>		(Figures in brackets indicate percent growth in aid over 1972-73 levels).		
<u>Pop. over 100,000</u>				
Boston	\$1,003 (129)%	\$900 (105)	\$1,080 (187)	
Worcester	813 (68)	726 (50)	865 (89)	
Springfield	843 (106)	790 (93)	718 (76)	
New Bedford	835 (175)	826 (172)	801 (191)	
<u>Pop. under 100,000</u>				
Chelsea	920 (150)	839 (129)	883 (152)	
Cambridge	703 (329)	649 (296)	777 (590)	
Lowell	833 (110)	788 (99)	706 (87)	
Newton	398 (118)	310 (70)	475 (216)	
<u>Suburban School Districts</u>				
<u>High Income</u>				
Brookline	430 (192)	272 (85)	519 (356)	
Lexington	298 (18)	292 (16)	360 (62)	
Longmeadow	271 (52)	184 (3)	323 (117)	
Weston	137 (0)	137 (0)	109 (6)	
<u>Moderate Income</u>				
Dracut	765 (72)	693 (56)	657 (48)	
Burlington	197 (0.8)	384 (97)	242 (89)	
Amherst	649 (251)	634 (243)	794 (371)	
Waltham	492 (183)	543 (212)	531 (277)	
<u>Rural School Districts</u>				
<u>Resort</u>				
Bourne	277 (0)	382 (38)	289 (6)	
Falmouth	127 (0)	290 (129)	122 (6)	
Orleans	131 (0)	159 (21)	120 (6)	
<u>Non-Resort</u>				
Orange	823 (77)	746 (61)	717 (59)	
Barre	713 (98)	662 (83)	692 (102)	
Easthampton	603 (137)	587 (131)	528 (121)	

Wealthier suburban districts show for less increase, with the exception of densely populated Brookline. Remaining communities range widely in percentage increases, from zero increase registered by Cape towns under the Board's bill to the 371% increase registered by Amherst under the MTA plan.

Clearly, many communities will receive tremendous increases in state aid under each of the three bills. This influx of new money would allow for a substantial decrease in local school property taxes - ranging from zero decrease in the towns not receiving increased aid, to a potential elimination of the school tax in some communities. According to the LEAP calculations, a typical school district could use its additional state aid to cut property taxes by about 8 mills - a rate reduction that would bring about \$160 a year in tax relief to the owner of a \$20,000 market value house, about \$320 a year to the owner of a \$40,000 house, and about \$480 a year to the owner of a \$60,000 house.

At the same time, this new aid poses additional problems which the Commission has not examined as of yet. Briefly, these are:

1. Should the state direct a proportion of aid to property tax relief, and if so how?
2. What can, or should, the state do to insure an equitable distribution of tax cuts within a given community?
3. What effect on local school expenditures would a windfall of new aid be likely to have?
4. What would be the consequences of a phase-in of state aid, and how might this be accomplished equitably?

### Analysis of Distributive Effects:

Basic distributive differences in the three bills can be discerned in two ways: 1.) by an examination of the types of districts receiving the most aid and the least aid in each of the bills, and 2.) by analysis of overall distributive patterns of each bill.

As illustrated in Table XIII, all three bills concentrate the greatest amount of aid in the urban centers. This tendency is somewhat less pronounced in the Teachers Association bill, due in part to the reimbursement format of state aid contained in that bill.

Also as illustrated in the table, the most glaring differences emerge in the districts designated for least aid by each bill, reflecting the different methods of computing local fiscal ability. The property value measure in the Board and Teachers bills allocates the least aid (i.e. no increase) to Cape and resort communities, while the Boston Coalition bill appropriates the lowest amount of aid to wealthy suburban communities.

This distinction, reflecting the impact of the per capita income measure, presents an important policy consideration for the Commission and the General Court, namely: should the least aid be directed to communities whose personal income is highest in the state, or to communities whose property base is the highest in the state? Although, property wealth has traditionally been used in determining aid, two factors might be considered in resolving this dilemma.

Table XIII

Aid Receipts per NAM in 1975-76 Assuming 1972-73 Expenditure Levels  
for Districts Receiving Highest, Lowest, and Median  
Aid by Legislative Proposal

Ten Districts  
Receiving Most  
Aid per Pupil

Legislative Proposal

Board of Education

Boston Coalition

Teachers Association

1.	Harvard **	\$1009	Boston	\$900	Boston	\$1080
2.	Boston	1003	Winchendon**	875	Harvard **	936
3.	Winchendon**	963	Chelsea	839	Somerville	932
4.	Chelsea	920	New Bedford	826	Chelsea	883
5.	Somerville	862	Harvard**	820	Worcester	865
6.	Fall River	856	Fall River	813	Milford	841
7.	Springfield	843	Somerville	793	New Bedford	801
8.	Lynn	840	Springfield	790	Lynn	801
9.	New Bedford	835	Lynn	789	Amherst	794
10.	Lowell	833	Lowell	788	Cambridge	777

Ten Districts  
Receiving Median  
Level Aid per Pupil

171	Saugus	\$456	Danvers	\$502	Woburn	\$474
172	Holliston	455	Conway	502	Ashland	473
173	Foxborough	455	Avon	502	Easton	473
174	Danvers	443	Arlington	499	Groton	469
175	W. Springfield	442	Hubbardston	498	Douglas	469
176	Reading	440	Saugus	495	Wilbraham	467
177	W. Boylston	435	Wakefield	494	Stoughton	459
178	Charlton	434	W. Springfield	494	Reading	459
179	Southwick	431	Leyden	494	Saugus	457
180	Brookline	430	New Salem	493	Ashburnham	457

Ten Districts  
Receiving Least  
Aid per Pupil

342	Somerest	\$87	Duxbury	\$194	Somerset	\$83
343	Plainfield	87	Manchester	192	Goshen	83
344	Sandwich	84	Marblehead	191	Yarmouth	81
345	Goshen	84	Longmeadow	184	Oak Bluffs	80
346	Mt. Washington	83	Wellesley	179	Nantucket	72
347	Nantucket	68	Concord	178	Duxbury	71
348	Stockbridge	65	Westwood	173	Stockbridge	69
349	New Marlborough	62	Orleans	159	New Marlborough	66
350	W. Tisbury	60	Dover	162	W. Tisbury	63
351	Chilmark	0	Weston	137	Chilmark	0

\* MTA figures do not include special and bilingual education.  
Aid to districts like Harvard and Winchendon is artificially high, since  
NAM totals do not include pupils in regional vocational and special  
education programs.



In the first place, one can compare average school tax payments as a function of income in both district groupings. This measure accounts for differences in both property values and personal income. According to this calculation, the average household in the ten lowest aid districts pays the following proportion of personal income in school taxes:

Table XIV: Tax Payments as a Proportion of Income

Ten Lowest Aid Districts* (according to:)	Tax Payment per household	Tax payment as % of Family Income
Board of Education and Teachers Association	\$1268	7.5%
Boston Coalition	\$1191	11.3%

\*computations for the Board bills are based on the lowest ten aid communities, where the appropriate data was available.

Thus, residents of the suburban towns pay a somewhat higher school tax than those in resort communities. Yet their tax payments are a significantly lower percentage of available personal income. Further analysis is needed for the Commission to be able to recommend a resolution of this issue. Such analysis must bear in mind the correlation\* between the following independent variables and total per pupil expenditures:

Table XV: Factors Related To Per Pupil Expenditures

<u>Independent Variables</u>	<u>Correlation with Per Pupil Expenditure*</u>
Per Capita Income	.71
Median Years of Schooling	.47
Tax Rate	.37
Equ. Valuation per SAC	.33
Equ. Valuation per Cap.	.09

\*correlation coefficients are based on an 18-district sample of Massachusetts communities.

Work of this nature is proceeding as the Commission studies possible adjustments in the formulae, in addition to alternate formulae (see Appendix).

The second consideration in weighing the merits of the two fiscal ability measures is related to the amount of aid distributed to groups of districts. Tables XVI and Table XVII illustrated the impact of both measures. As can be seen in these tables, the use of per capita income increases the aid amounts to all middle-range communities - as measured by property value and income level. It also increases aid to low-income areas, but allocates less aid to low property - wealth communities. Finally, as we have seen, the income measure provides more aid to high income communities.

These tendencies result in a distribution pattern illustrated in the graphs designated as Chart I and Chart II. According to these charts, the per capita measure causes a narrower distribution of aid in the Boston bill than in either of the two bills. Less aid is allocated to the "poorest" districts (as defined by the bill), more aid to the "wealthiest" districts (so defined), and more aid to middle-level districts.

#### Guaranteed Yield:

Finally, the guaranteed yield component in the Board of Education proposal results in modest aid increases in a variety of districts, most notably those in the moderate to slightly-wealthier-than-average districts. Also, according to the

Table XVI

Aid Receipts per NAM in 1975-76 Assuming 1972-73 Expenditure Levels  
for Selected School Districts by Legislative Proposal  
and by 1975-76 Per Capita Property Wealth Percentile

School District by Per Capita Property Wealth Percentile	Equalized Property Valuation Per Capita 1975-76	Legislative Proposal		
		Board of Education	Boston Coalition	Teachers* Assn.

Percentiles 1-2 (low)

Chelsea	\$3,948	\$920	\$839	\$883
Boston	4,056	1,003	900	1,080
Harvard	4,245	1,009	820	936
Orange	5,079	823	746	717
Fall River	5,211	856	813	698
Somerville	5,238	862	793	932
Athol	5,579	803	701	705

Percentiles 49-51

Great Barrington	11,052	424	485	500
Rowley	11,184	478	528	505
Waltham	11,245	492	543	531
Millis	11,256	460	489	448
Gloucester	11,306	484	553	526
Saugus	11,318	456	495	457
West Newbury	11,358	492	514	531
Holliston	11,360	455	466	530
Walpole	11,433	463	485	543
Ashland	11,484	469	517	473
Halifax	11,507	402	542	403

Percentiles 98-100 (high)

Orleans	61,408	131	159	120
Gay Head	61,864	173	289	183
Mt. Washington	67,308	83	279	88
Truro	68,152	106	280	112
Edgartown	70,830	127	304	92
Mashpee	89,053	125	294	132
Rowe	411,191	131	299	137

\* Aid receipts under Teachers Association proposal do not include aid receipts for special education.

Table XVII

Aid Receipts per NAM in 1975-76 Assuming 1972-73 Expenditure Levels  
for Selected School Districts by Legislative Proposal  
and by 1969 Per Capita Income Percentile

School District by Per Capita Income Percentile	Per Capita Income, 1969	Legislative Proposal		
		Board of Ed. Boston Coalition Teachers Assn.		

Percentiles 1 - 2 (low)

Belchertown	\$2,327	\$701	\$729	\$572
Salisbury	2,547	164	468	152
Templeton	2,585	759	706	714
Bleckstone	2,645	724	687	642
Wareham	2,671	102	345	91
Fall River	2,676	856	813	698
Monson	2,676	706	685	638

Percentiles 49 - 51

Egremont	3,191	94	268	99
Florida	3,191	279	279	257
Hancock	3,191	261	387	273
Hinsdale	3,191	310	436	391
Monterey	3,191	112	241	119
Mt. Washington	3,191	83	279	88
New Ashford	3,191	110	297	116
New Marlborough	3,191	62	240	66
Peru	3,191	136	276	145
Sandisfield	3,191	162	313	160
Savoy	3,191	137	278	145

Percentiles 98 - 100 (high)

Newton	5,398	398	310	475
Lincoln	5,569	260	226	332
Wellesley	5,980	205	179	211
Brookline	6,144	430	272	519
Longmeadow	6,157	271	184	323
Dover	7,434	162	162	150
Weston	7,685	137	137	109

Chart I:

THREE BILLS: AID DISTRIBUTION

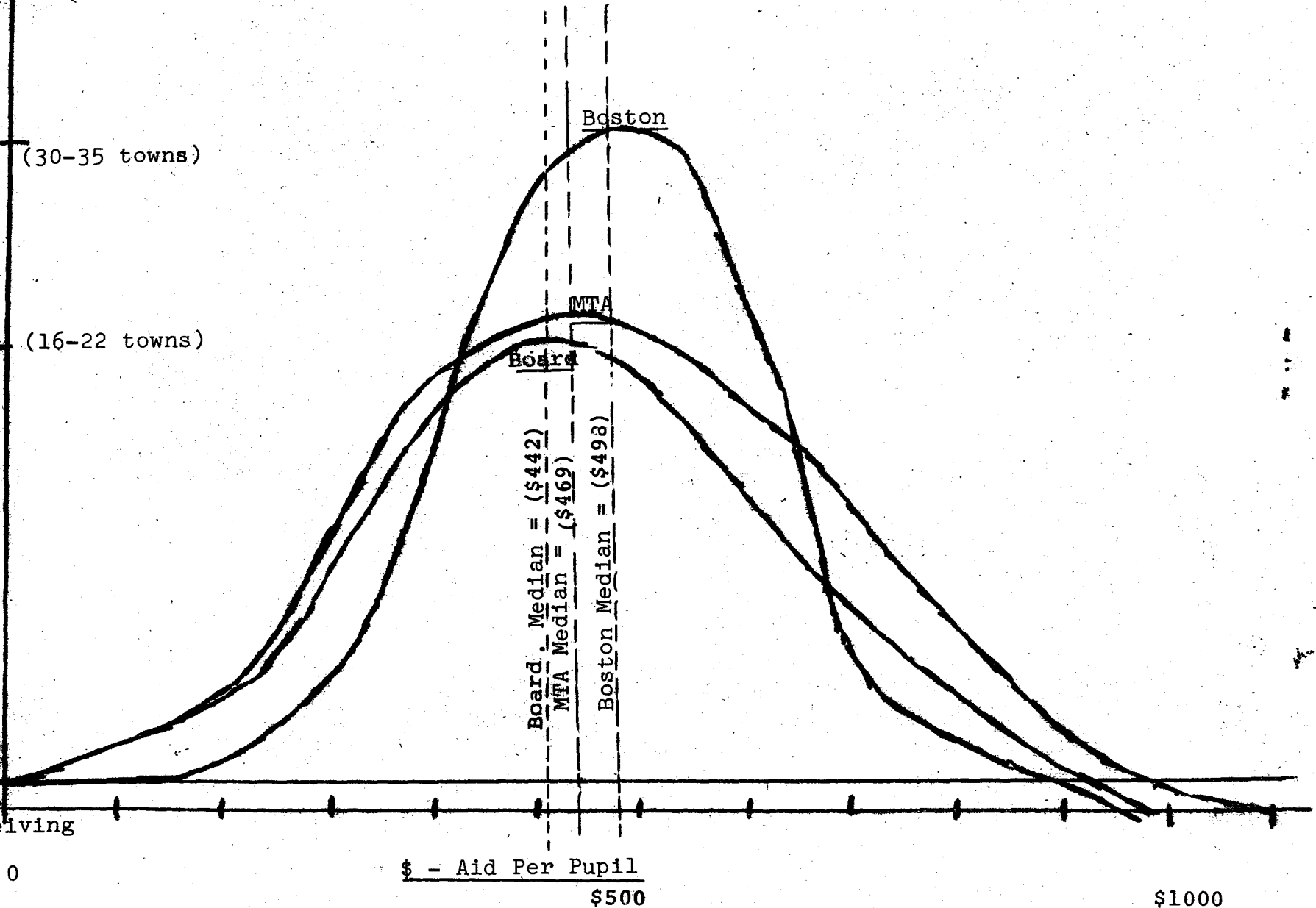
-66-

Number of  
Districts  
Receiving  
Aid:

(30-35 towns)

(16-22 towns)

cut-off ---  
at least one  
district receiving  
aid)



Dollars of State Aid Per NAM

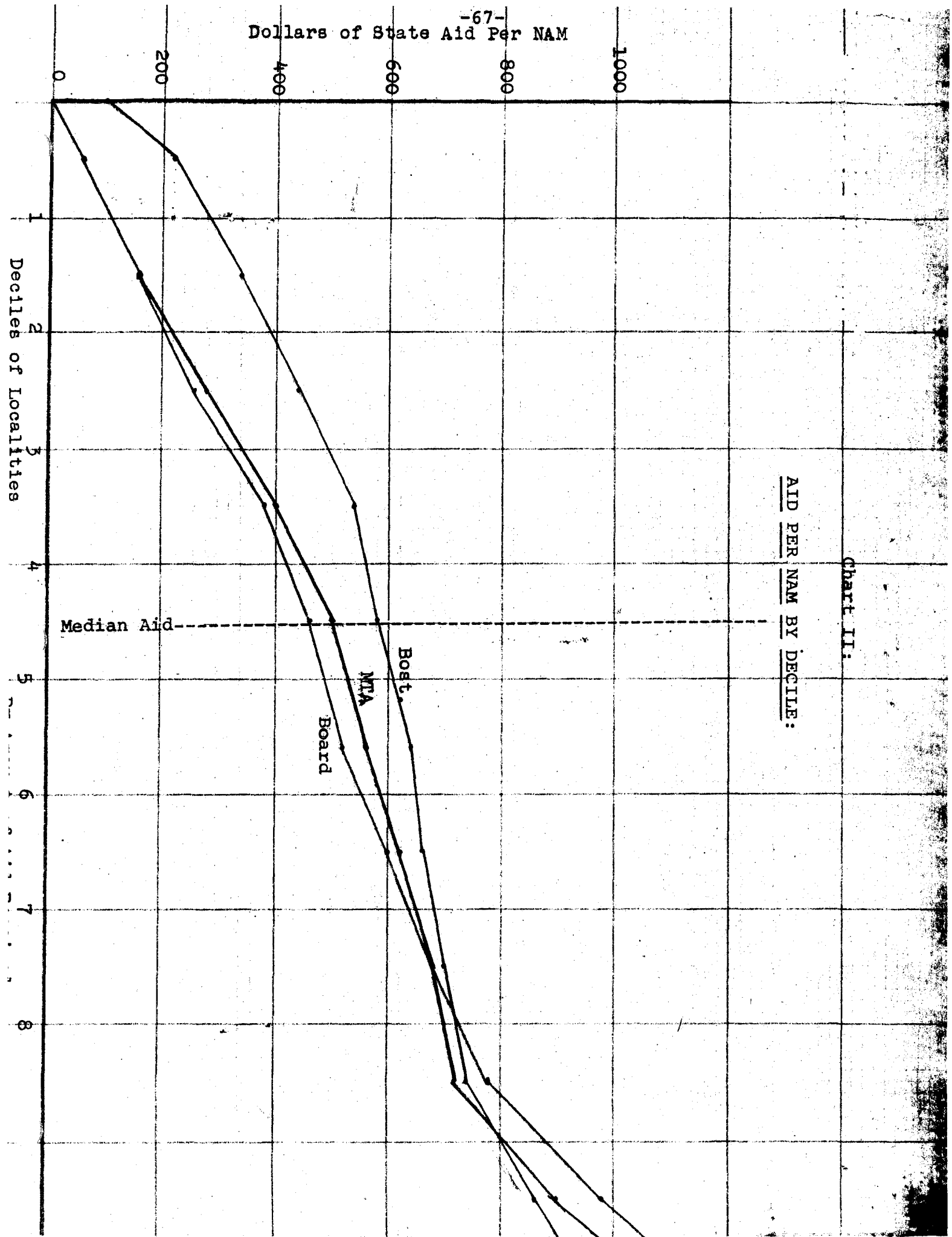


Chart II:

AID PER NAM BY DECILE:

Median Aid

Boett.

MTA

Board

LEAP estimates, illustrated in Table XVIII, Boston would qualify for \$2.3 million in additional aid, although other central cities are not as likely to qualify for aid.

Table XVIII

DPE Add-On and Total Aid Receipts in 1975-76 Under  
Board of Education Proposal for a 33 Percent  
Sample of Qualifying School Districts

School District	DPE Add-On Aid, 1975-76	Total Aid, 1975-76	Aid Ratio
Ashby	\$7,439	\$357,956	.538
Auburn	20,437	1,972,801	.463
Berkley	9,225	290,916	.538
Boston	2,347,939	94,347,008	.789
Buckland	4,618	272,788	.494
Chelmsford	116,834	5,037,893	.494
Cohasset	9,545	459,183	.163
Easton	35,720	1,774,281	.447
Georgetown	46,922	1,146,684	.457
Hampden	21,423	790,013	.496
Hingham	12,781	2,042,607	.344
Holinton	33,072	1,675,078	.410
Hubbardston	3,360	198,578	.439
Ipswich	32,496	1,379,476	.389
Leyden	859	2,664,475	.239
Mansfield	25,416	174,502	.449
Medway	30,829	1,223,337	.437
Natick	7,578	3,359,107	.371
New Salem	1,232	57,766	.342
Norwell	1,700	606,528	.213
Pembroke	37,704	1,716,959	.468
Plainville	8,568	655,991	.452
Reading	16,109	2,609,488	.396
Rowley	5,722	397,534	.419
Scituate	51,105	2,289,188	.397
Shelburne	215	208,277	.448
Southwick	16,701	829,928	.387
Sudbury	13,116	1,171,216	.168
Townsend	14,917	676,521	.502
Walpole	21,018	2,211,783	.406
West Newbury	11,165	366,009	.408
Williamsburg	8,355	380,047	.558



CONCLUSION:

This Interim Report is essentially a working document, prepared as the Commission continues its on-going study of school finance reform and equal educational opportunity as charged by the General Court. As such, it includes an overview of the Commission's charge and work to date, a description of the most striking educational and fiscal inequities in Massachusetts, and an in-depth analysis of the three reform bills.

As indicated in the introductory section, considerable additional study is needed - both in school finance reform per se and in other critical equal educational opportunity areas. The Commission hopes to continue its work unabated in this important task, and plans to continue to draw on the expertise and insights of many involved in these issues. To assist in this effort, and to enhance the vitally important sharing of ideas and information as we proceed, the Commission hereby files this report as a public document.

FOOTNOTES

1. Brown v. Board of Education, 347 U.S. 483 (1954).
2. San Antonio v. Rodriguez, 411 U.S. 1 (1973).
3. Serrano v. Priest, 5 Cal. 3d 584, (1971).
4. James S. Coleman, et al, Equality of Educational Opportunity (Washington, D.C.: U.S. Office of Education, U.S. Government Printing Office: 1966).
- 5. Christopher Jencks et al, Inequality: A Reassessment of the Effects of Family and Schooling in America (New York: Basic Books, 1972).
6. Robinson v. Cahill, 62 N.J. 473 (1973).
7. Milliken v. Green, 203 NW 2nd 457 (1972).
8. For further information on these reforms, see W. Norton Grubb and Jack Costello, Jr., New Programs of State Aid (Washington, D.C.: National Legislative Conference, 1974).
9. See "The Politican Context of School Finance Reform," a speech by Senator Gilbert Bursley of Michigan, delivered at the 17th National School Finance Conference, New Orleans, 1975.
10. Horton v. Meskill, Connecticut Superior Court; "Memorandum of Decision", Hartford, Connecticut, December 26, 1974.
11. National Education Association, Rankings of the States-1973 (Tables 6-8 and 6-9), Washington, D.C. 1973.
12. National Education Finance Project, Status and Impact of Educational Finance Programs, 1971, p. 137.
13. U.S. Department of Commerce, Census Bureau, Governmental Finances in 1970-71, October, 1972.
14. Ibid.
15. The Commission has drawn for some of its analysis on the computer simulations analysis and report of The Legislators Education Action Project, compiled by John J. Callahan and William Wilken, entitled "School Finance Reform in Massachusetts: A Fiscal Analysis of Three Major Proposed Chapter 70 revisions."

16. Staff contacts for each of the bills are as follows:

- H128: Catherine Minicucci, Office of the  
Commissioner, Department of Education.
- H3628: Edward Morgan, Committee on Education,  
State House.
- S423: Felix Zollo, Massachusetts Teachers'  
Association, Research for MTA bill originally  
done by John J. Callahan and William  
Wilken.

## APPENDIX

I. Alternative Formulae:

HOW THE CHAPTER 70 FORMULA WORKS

All school expenses are considered "reimbursable" except vocational education costs, construction costs, transportation costs and certain other costs which are reimbursed through other schemes. Before a town submits its application for reimbursement, it must subtract those costs plus any revenue from other sources.

A percentage of "reimbursable expenditures" for a city or town is reimbursed by the Commonwealth. This percentage is found by multiplying the average taxable property valuation per pupil in a town divided by the average taxable property valuation per pupil through the state times 65%, then subtracting this percentage figure from 100%. Thus, if a town's taxable property per school attending child is greater than the average through the state, the figure subtracted from 100% will be greater than 65% and the percentage of reimbursable expenditures to be reimbursed by the Commonwealth will be smaller. This is the equalizing core of the present formula. A maximum of 75% and a minimum of 15% form the boundaries within which this formula is carried out. Another dimension of this formula provides that if a town claims over 110% of the average reimbursable expenditures per child, it will not be reimbursed for costs greater than 110%. Similarly, if a town claims less than 80% of the average reimbursable expenditures per child the formula treats that town as if it claimed 80%.

$$1. \quad 100\% - 65\% \times \frac{\text{Town's average property valuation per school child}}{\text{State's average property valuation per school child}}$$

= TOWN'S SCHOOL AID PERCENTAGE

2. Town's school aid percent is never greater than 75% or less than 15%.
3. School aid percentage is applied to reimbursable expenditures up to or equal to 110% of the state average, and to no less than 80% of the state average.
4. No town can receive less than 115% of money they received under old formula in 1965.
5. One further dimension to keep in mind is that this formula attempts to include a municipal overburden factor by using the entire school age population of a town in figuring the valuation per pupil rather than limiting the definition to those attending public school. As private schools close, this method of providing more money to cities loses effectiveness, thus some more legitimate municipal overburden factor should be sought as part of any new or revised school aid formula.

SCHOOL FINANCE BILLS, 1975: CHANGING THE SCHOOL-AID FORMULA\*

Three bills, summarized below, have been filed thus far to make significant changes in the current formula for distributing school aid (Chapter 70). The MTA bill makes major changes in Chapter 70, while maintaining the basic form of the current law. Both the Department of Education and Boston Coalition bills combine the funding now provided by Chapters 70, 69 and 71 (Special Education), 74 (Vocational Education), and 71A (Bilingual Education) in one composite program.

1. The Mass. Teachers' Association Bill (S423) makes the following major changes in Chapter 70:
  - a. increases the state aid percentage from 35% to 50% in 1975, with increases to a level of 75% in 1981.
  - b. changes the valuation percentage (measuring fiscal capacity) from equalization per pupil to equalized valuation per capita --thus making densely populated (urban) areas eligible for more aid. In 1977, the valuation percentage will include a measure of the local tax rate effort --an additional aid to those communities burdened with a heavy overall tax rate.
  - c. broadens "reimbursable expenditures" to include vocational, industrial, agricultural, and nurse training programs.
  - d. includes additional funding for low-income pupils and "students with critical deficiencies in basic learning skills" (two years or more below state norm in reading and/or math).
  - e. pupils in different programs are given different weights (see below, under computations).

The Department of Education Bill (H128) and the Boston Coalition Bill (H3628) both make an additional significant change, differing from the MTA Bill: namely they switch to current-year funding instead of reimbursements. Both use a foundation level of funding per pupil (weighted), based on the average per pupil expenditure state-wide.

2. The Department bill makes the following changes in the Chapter 70 formula:
  - a. increases the state aid percentage from 35% to 50%.
  - b. changes the valuation percentage from equalized valuation per pupil to equalized valuation per capita.

## Department Bill (continued):

- c. incorporates all school funding (minus transportation, construction, etc.) in one formula, and therefore:
  - d. assigns weights for full-time-equivalent pupils in a variety of programs, including regular day, special, vocational, bi-lingual, and:
  - e. assigns an additional weight to low-income children. (see computations below)
  - f. provides all state funding on a current-year rather than reimbursable basis (quarterly payments). Basis for foundation level funding is average state per-pupil-expenditure.
  - g. includes additional incentive program ("guaranteed yield") which guarantees additional state funds to those communities with greater-than-average tax rates. Using a power-equalizing approach, the guaranteed yield section of the bill assures all communities an output of \$45/pupil for each additional "excess tax rate" dollar up to a limit of 4 mills.
3. The Boston Coalition Bill makes the following changes in the Chapter 70 formula:
- a. increases the state aid percentage from 35% to 50%.
  - b. changes the valuation percentage from equalized valuation per pupil to equalized valuation per capita. For its fiscal capacity index, the bill uses an average of EV/capita (local:state) and personal income per capita (local:state).
  - c. like the Dept. bill, incorporates all funding in on formula, and:
  - d. assigns weights for full-time equivalent pupils in a variety of programs, including regular day, special, vocational, and bi-lingual, and:
  - e. assigns an additional weight to low-income children (see computations below).
  - f. provides all state funding on a current-year rather than reimbursable basis (quarterly payments). Basis for foundation level funding is average state per-pupil-expenditure.

Both the Department and Boston Coalition Bills include a save-harmless ("grandfather") clause, whereby no community can receive less state aid than it currently gets.

(The Boston Coalition also filed a bill to provide direct state aid to districts with more than 10% low-income students)

# Pupil Weights:

All three bills include weighted measures for pupils in certain programs --reflecting higher costs for some programs, and additional incentives for others.

	MTA	DEPT.	BOSTON
Regular day (K-3)	1.2	1.0	1.2
Half-day kindergarten	.6	.5	.6
Regular day (4-6)	1.2	1.0	1.0
Regular day (7---)	1.0	1.0	1.0
Special Ed. (partially integrated)	-.*	2.5	2.5
Special Ed. (substantially separate)	-.*	3.5	3.5
Special Ed. (day programs)	-.*	5.0	4.5
Special Ed. (residential programs)	-.*	6.0	5.5
Vocational Ed.	1.7	-	-
(specific occupational training)	-	2.0	2.0
(career development program)	-	1.4	1.5
(career awareness program)	-	1.1	-
Bilingual Education programs	-.*	1.4	1.4
Added low-income weight**	.1 to .5 ('79)	.2	.5
"Critical deficiency"	1.25 ('77)	-	-

\*Continues to be funded under separate Chapters (69,71,71A)

\*\*"Low-income" is defined as follows:

MTA Bill: public school children from families in bottom 10% income.

Dept. Bill: pupil whose family is below Federal poverty, using definition in Title I of ESEA, amended

Boston Bill: number of children (SAC) whose families are below poverty level, using definition in Title I of ESEA, not amended.

## Computations:

To compute the amount of state aid each city or town will receive, tabulate as follows:

MTA Bill:  $1:00 - .5 \frac{(\text{EV/capita local})}{(\text{EV/capita state})} \times \text{Total Pupil Weights}$

$\times \text{Total Reimbursable expenditures (up to 110\% of state average, and fixed at 80\%, if actually lower)}$

Dept. Bill:  $1:00 - .5 \frac{(\text{EV/capita local})}{(\text{EV/capita state})} \times \text{Total Pupil Weights}$

$\times \text{state average expenditure for previous year (plus guaranteed yield, if applicable)}$

Boston Bill:  $\left[ \frac{1}{2} (1:00 - .5 \frac{(\text{EV/capita local})}{(\text{EV/capita state})}) + \frac{1}{2} (1:00 - .5 \frac{(\text{Income/cap local})}{(\text{Income/cap state})}) \right] \times \text{Total pupil weights} \times \text{state average expend. previous year}$



REF\*: An Alternative Formula for State Aid

The resources-equalization formula has been developed on the basis of the following criteria:

1). The cost of equalizing educational opportunity through school finance reform shall be as close as possible to the current cost of state aid (since the Commonwealth's fiscal condition is so critical).

2). An equal educational opportunity shall be defined in fiscal terms as one in which the total revenue (state and local) for education in each district shall approximate the state average for full time equivalent pupils.

3). Top priority shall be given to raising all cities and towns to the state average by means of state aid. (EQUALIZATION)

4). Second priority shall be given to reducing the local property tax burden in financing education. (PROPERTY TAX RELIEF -- INCREASED STATE CONTRIBUTION)

5). Third priority shall be given to minimizing the disruption of existing state aid received by cities and towns.

6). Fiscal ability of cities and towns shall reflect both the tax base (equalized valuation per capita) and the ability to pay (per capita income) --the weight of each to be determined:

These considerations resulted in the following formula:

$$\text{AID RATIO} = 1.33 - \left( \frac{2}{3} \frac{\text{EV/Cap. Local}}{\text{EV/Cap. State}} + \frac{1}{3} \frac{\text{Inc./Cap. Local}}{\text{Inc./Cap. State}} \right)^{**} \times \dots$$

No aid shall exceed the state average, or shall be less than .165 times the state average per full time equivalent.

The effect of the formula is that a town of average fiscal ability will receive 33% state aid.

Except for the cost of maintaining the floor in state aid, the formula redistributes funds currently appropriated (assuming full funding).

\*REF = "Resource Equalization Formula

\*\*If the aid ratio according to the formula is zero or less, the following formula shall be used: 
$$\text{Aid Ratio} = 1.00 - \frac{\text{Inc.Cap.Local}}{\text{Inc.Cap.State}}$$

Comparison of Aid Ratios--Alternative Formulae:

<u>Locality</u>	EV/CAP (Board, MTA)	EV/Inc .5 .5 (Boston)	EV/Inc .7 .3	Ev/SAC/Inc/Low-Inc .5 .4 .1	REF *
Boston	.789	.667	.718	.691	.751
Springfield	.699	.632	.658	.651	.642
New Bedford	.676	.646	.657	.660	.640
Lynn	.666	.609	.656	.619	.590
Cambridge	.567	.499	.526	.633	.376
Chelsea	.795	.689	.741	.709	.782
Brookline	.374	.240	.291	.227	.165**
Newton	.356	.285	.311	.262	.165**
Lexington	.271	.274	.273	.253	.165**
Wellesley	.166	.148	.154	.135	.165**
Winchester	.306	.270	.282	.245	.165**
Amherst	.603	.598	.598	.535	.533
Bourne	----	.305	.183	.294	.220
Falmouth	----	.260	.156	.258	.165**
Orleans	----	.153	.090	.120	.165**
Barre	.661	.610	.630	.619	.587
Shirley	.705	.642	.676	.584	.660
Templeton	.684	.654	.664	.590	.661

\* REF = Resource Equalization Formula

\*\* Minimum Aid Ratio

BOSTON COALITION LOW-INCOME SCHOOL AID BILL (H3458)

Purpose: To achieve equal educational opportunity by providing categorical state aid for programs in needy areas. These shall be designed to enhance reading and mathematical skills of all school children designated as "educationally disadvantaged."

Filed by: Representatives:  
Daly  
King, M.H.  
Donnelly  
Scaccia  
Frank  
White, W.P.

District Qualification for State Aid:

A district will qualify for state aid whose percentage of school attending children defined as low-income (according to Title I of ESEA, 1965) equals ten or more.

Low-Income children in population  
Net Average Membership = 10% or more

Student Eligibility for Programs:

Any child in any school within an eligible district who is deemed to be "educational disadvantaged" (working below grade expectations, as determined by the school following guidelines established by the Commissioner) shall be eligible. (Eligible children need not be low-income.)

Allocation of Funds:

Each district shall receive a proportion of state aid equal to its proportion of low-income children. Each school within qualifying districts shall receive an allocation equal to its proportion of district low-income children. Individual schools may combine and establish cooperative programs.

District Share =  $\frac{\text{District Low-Income Children}}{\text{State Low-Income Children}} \times \text{Total Revenue}$

School Share =  $\frac{\text{School Low-Income Children}}{\text{District Low-Income Children}} \times \text{Total District Share}$

Accountability:

Programs are to be designed to meet the needs of the "most educationally disadvantaged" children. They shall emphasize the improvement of reading and mathematical skills. Programs will be established by "school councils" (Including a parent majority) in conjunction with local school district officials and the Commissioner of Education. Programs shall be evaluated for their effectiveness at least bi-annually by the Councils, following guidelines established by the Commissioner.

BOSTON COALITION LOW-INCOME AID BILL (3628)

School Aid Distribution

<u>District</u>	<u>% - Low-</u> <u>Income</u>	<u># - Low-</u> <u>Income</u>	<u>\$ - aid,</u> <u>at \$350/pupil</u>
-----------------	----------------------------------	----------------------------------	---

Cities

Boston	51.1%	47,782	\$16,723,700
Chelsea	35.2	1643	575,050
Cambridge	32.0	3119	1,091,650
New Bedford	31.6	5306	1,857,100
Lowell	29.8	4712	1,649,200
Springfield	30.1	9155	3,204,250
Lynn	29.7	4488	1,570,800
Somerville	28.8	3857	1,349,950
Fall River	27.0	3890	1,361,500
Holyoke	26.6	2376	831,600
Worcester	21.3	6100	2,135,000

Towns & Small Cities

Haverhill	18.6%	1682	\$ 588,700
Everett	18.4	1284	449,440
Prockton	17.2	3396	1,188,600
Tem	17.2	1276	446,600
Revere	16.2	1185	414,750
Malden	15.2	1566	548,100
Hull	15.2	955	159,250
Pittsfield	12.0	1441	509,350

Cape and Coastal Towns

Wareham	19.2%	616	\$215,600
Mashpee	16.7	68	23,800
Newburyport	16.2	558	195,300
Gloucester	15.7	927	324,450
Falmouth	14.3	735	257,250
Bourne	13.8	466	163,100
Dennis	13.7	165	57,750

Rural Towns

Goshen	18.7%	20	\$ 7000
Winchendon	16.8	280	98,000
Montague	15.6	285	99,750
Greenfield	11.4	408	142,800
Easthampton	11.4	296	103,600

<u>STATE</u>	<u>14.1</u>	<u>168,051</u>	<u>\$ 46,472,300 *</u>
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\*(at 10% cut-off)

(NO "WEALTHY" COMMUNITIES WOULD RECEIVE ANY AID ACCORDING TO THIS FORMULA)

BACKGROUND DATA FOR MASSACHUSETTS SCHOOL DISTRICTS

SOURCE: MASSACHUSETTS TEACHERS ASSOCIATION\*

RESEARCH BULLETIN

745-9

December, 1974

\* Felix J. Zollo, Jr.  
Director, Division of Research

Available from:

Massachusetts Teachers Association  
20 Ashburton Place  
Boston, Massachusetts 02108

## INTRODUCTION

Financial and tax data for Massachusetts school districts are presented in this bulletin. The data for regional school districts as found in Columns 1-10 were obtained by summing the appropriate data for each member town in the district before performing the necessary calculations.

Financial and tax data are for the new fiscal year, 1974-1975. In some cases, the tax data provided in Columns 4, 5, 6, 7, 8, and 9 are for the 1973 calendar year. Where 1973 tax data were used, an asterisk (\*) is placed before the name of the city, town, or regional school district involved. School tax data for towns whose school tax rates alone were unavailable at the time of publication are estimated figures denoted with this symbol: (e).

City and town school districts are listed in alphabetical order, followed by regional school districts. No data are provided for towns who do not operate schools.

We appreciate the cooperation received from the Department of Corporations and Taxation, the local assessors, and the Department of Education in supplying us with much of the required data.

## EXPLANATION OF COLUMN HEADINGS

- Column 1. Population, 1970 federal census.
- Column 2. The "1974-75 Equalized Valuation Per Child" is similar to the "Equalized Valuation Per SAC" used by the Department of Education in computing the state aid entitlements for each city and town. It was determined by dividing the 1974 equalized property valuation of the city or town as fixed by the State Tax Commission (as of December 1, 1974) by the number of school-attending children as reported by the superintendents of schools.
- Column 3. Percent the December 31, 1972 general net debt is of the 1972 equalized valuations. The general net debt does not include debts for municipal water works, lighting plants, etc., since these are self-liquidating debts. The December 31, 1973 debt was not available as of November 26, 1974.
- Column 4. Official tax rate per \$1,000 for the twelve-month period of the new fiscal year, July 1, 1974 through June 30, 1975.
- Column 5. The "Equalized Tax Rate" is approximately what the 1974-75 "Official Tax Rate" would have been if it had been based on the 1974 equalized valuation rather than the 1974 assessed valuation.

- Column 6. Local property taxes, 1974-75 fiscal year divided by 1970 population.
- Column 7. Local tax per \$1,000 for public schools, new fiscal year 1974-75, as determined by local assessors for the twelve-month period July 1, 1974 through June 30, 1975.
- Column 8. The "Equalized School Tax Rate" is approximately what the new fiscal year "Official School Tax Rate" would have been if it had been based on the 1974 equalized valuation rather than the 1974 assessed valuation.
- Column 9. Percent the school tax rate if of the new fiscal year total tax rate.
- Column 10. The percent of the school-attending children that were in public school membership, 1972-73. The percent was calculated from data used by the Department of Education in computing state aid entitlements.
- Column 11. The actual 1972-73 current expenditures per pupil in net average membership K through 12. The expenditures include those made by the school committee and those made by the city or town for services to public schools in the areas of administration, instruction, other school services, operation and maintenance of plant, and fixed charges. The per pupil cost figure used is the most recent available from the Massachusetts Department of Education, that for the school year July 1, 1972 through June 30, 1973.

	-1- 1970 POPULATION	-2- 1974 EQUAL VAL PER CHILD	-3- 1972 PERCENT OF DEBT	-4- 1974 TAX OFFICIAL	-5- TAX RATE EQUALIZED	-6- 1974 TAXES PER CAP.	-7- 1974 SCH OFFICIAL	-8- TAX RATE EQUALIZED	-9- PUBLIC PER CENT OF TAXES FOR	-10- SCHOOLS PER CENT OF CHILD IN	-11- 1972-73 PER PUPIL COST
ABINGTON	12,334	29,984	1.50	59.50	32.13	292	38.39	20.73	65	88	930
ACTON	14,770	43,942	1.41	53.20	30.86	478	34.78	20.17	65	93	1,079
ACUSHNET	7,767	36,271	3.22	180.00	21.60	247	104.98	12.60	58	69	791
AGAWAM	21,717	42,792	2.90	46.00	33.12	361	25.58	18.42	56	90	816
AMESBURY	11,388	31,577	4.86	58.50	44.46	380	37.31	28.36	64	83	889
AMHERST	26,331	55,424	3.21	40.50	33.21	255	26.43	21.67	65	96	957
ANDOVER	23,695	48,021	2.90	53.00	34.98	518	30.03	19.82	57	87	1,177
ARLINGTON	53,524	48,128	.30	67.20	46.37	449	35.70	24.63	53	86	1,104
ASHBURNHAM	3,484	35,481	1.92	69.00	31.05	342	49.68	22.36	72	97	820
ASHFIELD	1,274	70,144	.00	24.00	18.00	276	17.04	12.78	71	100	949
ASHLAND	8,882	40,524	2.28	80.50	33.81	395	43.80	18.40	54	96	1,015
ATHOL	11,185	24,831	1.08	144.00	37.44	213	74.52	19.38	52	96	750
ATTLEBOROUGH	32,907	34,852	5.68	60.00	40.80	347	32.00	21.76	53	94	1,062
AUBURN	15,347	40,855	4.23	39.00	35.88	371	23.08	21.23	59	99	1,020
AVON	5,295	40,230	1.92	51.50	34.51	414	32.96	22.08	64	84	1,216
AYER	7,393	17,036	.98	166.00	41.50	343	96.00	24.00	58	99	848
BARNSTABLE	19,842	140,571	.53	15.30	13.62	555	8.35	7.43	55	93	1,070
BARRE	3,825	25,355	.00	225.00	38.25	254	165.14	28.07	73	92	898
BEDFORD	13,513	41,868	2.56	76.50	36.72	469	45.11	21.65	59	99	1,124
BELCHERTOWN	5,936	34,393	1.04	44.00	25.08	204	29.93	17.06	68	100	911
BELLINGHAM	13,967	23,246	4.20	44.55	34.75	272	29.82	23.26	67	81	751
BELMONT	28,285	68,245	1.91	53.75	37.09	497	25.53	17.62	47	93	1,187
BERKLEY	2,027	27,273	.96	51.00	28.56	254	35.42	19.84	69	86	933
BERLIN	2,099	29,812	.02	68.00	38.08	376	51.56	28.87	76	95	714
BERNARDSTON	1,659	31,648	.32	53.00	33.92	295	33.14	21.21	63	98	826
BEVERLY	38,348	42,958	1.58	63.60	37.52	389	25.00	14.75	39	75	922
BILLERICA	31,648	29,144	4.68	190.00	34.20	346	95.86	17.25	50	98	785
BLACKSTONE	6,566	22,198	1.44	57.20	42.90	267	39.00	29.25	68	93	795
BOLTON	1,905	47,447	3.41	50.50	34.85	580	31.66	21.85	63	93	959
BOSTON	641,071	36,950 P/	6.93	196.70	74.75	547	48.91	18.59	25	75	1,210
BOURNE	12,636	67,101	.33	32.00	17.28	300	16.81	9.08	53	100	1,007
BOXBOROUGH	1,451	61,598	.28	44.00	30.36	665	22.78	15.72	52	94	897
BOXFORD	4,032	42,903	.05	119.00	26.18	450	99.96	21.99	84	91	876
BOYLSTON	2,774	39,063	.27	43.25	32.44	352	28.93	21.70	67	100	958
BRAINTREE	35,050	47,782	4.24	101.00	33.33	459	44.18	14.58	44	95	1,040
BREWSTER	1,790	175,850	.00	22.00	21.12	1,224	9.17	8.80	42	92	982
BRIDGEWATER	11,829	32,330	1.97	70.00	38.50	351	47.40	26.07	68	96	1,044
BRIMFIELD	1,907	34,483	3.77	78.00	30.42	289	60.84 e/	23.73 e/	78	99	996
BROCKTON	89,040	31,649	5.19	48.00	48.00	401	21.25	21.25	44	92	1,035
BROOKFIELD	2,063	28,849	2.58	50.00	31.00	268	40.76	25.27	82	96	727
BROOKLINE	58,886	100,983	2.57	80.00	50.40	612	26.50	16.70	33	96	1,767
BURLINGTON	21,980	43,505	9.59	61.50	41.82	666	36.21	24.62	59	80	996
CAMBRIDGE	100,361	66,643	3.42	185.30	72.27	604	60.22	23.49	32	78	1,704
CANTON	17,100	47,928	3.61	53.20	37.77	550	31.92	22.66	60	83	1,045
CARLISLE	2,871	56,216	1.16	236.00	30.68	574	159.77	20.77	68	92	1,159
CARVER	2,420	43,296	.44	166.00	31.54	623	115.22	21.89	69	82	1,012
CHATHAM	4,554	227,542	.92	12.30	12.30	696	5.95	5.95	48	98	1,334
CHELMSFORD	31,432	29,894	4.96	39.00	33.15	324	27.30	23.21	70	89	964
CHELSEA	30,625	20,939	.33	183.80	88.22	351	17.73	8.51	10	82	967
CHESTERFIELD	704	48,954	.24	50.00	27.00	452	38.45	20.76	77	100	770
CHICOPPE	66,676	29,086	3.54	155.00	37.20	235	59.91	14.38	39	87	851
CHILMARK	340	378,182	.16	32.00	11.52	711	10.56	3.80	33	87	2,774
CLARKSBURG	1,987	23,792	1.91	57.00	30.78	205	43.32	23.39	76	92	832
CLINTON	13,383	32,970	1.20	196.00	31.36	251	101.66	16.27	52	67	912



	-1- 1970 POPULATION	-2- 1974 & 75 EQUAL VAL PER CHILD	-3- 1972 PERCENT OF DEBT	-4- 1974 TAX OFFICIAL	-5- TAX RATE EQUAL- IZED	-6- 1974 TAXES PER CAP.	-7- 1974 SCH OFFICIAL	-8- TAX RATE EQUAL- IZED	-9- PUBLIC PER CENT OF TAXES FOR	-10- SCHOOLS PER CENT OF CHILD IN	-11- 1972-73 PER PUPIL COST
COHASSET	6,954	54,728	2.39	40.40	32.32	547	22.62	18.10	56	100	1,127
CONCORD	16,148	56,196	1.36	54.00	36.72	625	35.38	24.06	66	92	1,401
CONWAY	998	56,596	.11	54.00	18.36	245	40.25	13.69	75	100	1,070
DANVERS	26,151	46,258	2.52	59.00	35.40	419	35.91	21.55	61	88	1,022
DARTMOUTH	18,800	53,477	2.70	30.00	27.00	381	18.67	16.80	62	92	856
DEDHAM	26,938	49,587	1.30	43.80	31.54	416	18.70	13.46	43	91	833
DEERFIELD	3,850	46,580	.68	66.00	18.48	210	44.22	12.38	67	94	827
DENNIS	6,454	198,375	.59	85.40	12.81	705	40.20	6.03	47	95	1,146
DIGHTON	4,667	35,581	.00	164.00	29.52	308	102.70	18.49	63	93	1,745
DOUGLAS	2,947	40,973 P/	.18	28.00	23.52	258	18.77	15.77	67	97	838
DOVER	4,529	75,621	1.08	44.00	27.72	623	24.50	15.44	56	82	1,300
DRACUT	18,214	22,950	2.45	162.00	38.88	263	130.00	31.20	80	86	938
DUNSTABLE	1,292	55,010	.40	190.00	19.00	412	137.60	13.76	72	88	729
DUXBURY	7,636	49,627	3.12	49.00	41.16	825	27.73	23.29	57	92	1,074
EAST BRIDGEWATER	8,347	32,702	1.66	50.00	37.00	375	33.85	25.05	68	93	1,000
EAST BROOKFIELD	1,800	32,054	.20	43.00	23.65	221	28.26	15.54	66	95	761
EASTHAM	2,043	195,009	.05	34.10	14.32	807	20.65	8.67	61	100	1,013
EASTHAMPTON	13,012	35,032	1.86	47.50	34.68	308	28.09	20.51	59	79	949
EAST LONGMEADOW	13,029	46,376	1.72	46.20	26.80	355	29.57	17.15	64	99	1,033
EASTON	12,157	33,946	4.69	54.00	36.72	395	34.57	23.51	64	96	925
* EDGARTOWN	1,481	271,762	.16	70.00	11.20	806	30.00	4.80	43	92	1,453
ERVING	1,260	197,324	.00	26.00	15.86	744	12.74 e/	7.77 e/	49	100	1,059
ESSEX	2,670	61,997	.70	40.00	27.60	400	21.80	15.04	55	99	922
EVERETT	42,485	64,686	.21	104.00	40.56	507	42.64	16.63	41	86	1,138
FAIRHAVEN	16,332	31,067	1.64	189.00	37.80	291	103.95	20.79	55	85	946
FALL RIVER	96,898	26,403	2.84	157.00	48.67	255	52.39	16.24	33	79	1,000
FALMOUTH	15,942	81,359	2.70	90.00	22.50	626	51.60	12.90	57	99	924
FITCHBURG	43,343	31,082	2.27	54.20	46.61	318	27.76	23.87	51	71	922
FLORIDA	672	105,485	.36	110.00	17.60	674	46.45	7.43	42	88	1,107
FOXBOROUGH	14,218	38,257	5.67	65.00	36.40	407	45.73	25.61	70	94	1,135
FRAMINGHAM	64,048	50,310	2.52	53.60	35.91	454	28.00	18.76	52	96	1,000
FRANKLIN	17,830	24,996	6.80	63.50	39.37	318	39.62	24.56	62	97	839
FREETOWN	4,270	37,186	.18	130.00	28.60	353	94.90	20.88	73	94	792
GARDNER	19,748	31,258	.87	55.40	45.98	292	24.62	20.43	44	77	888
GEORGETOWN	5,290	30,654	5.96	54.00	29.16	309	41.00	22.14	76	100	814
GILL	1,100	47,633	.18	41.00	21.73	318	29.82	15.80	73	89	673
GLOUCESTER	27,941	48,058	6.10	69.80	39.09	444	40.55	22.71	58	90	1,099
GOSHEN	483	62,500	.00	20.00	17.60	383	14.00 e/	12.32 e/	70	100	962
* GOSNOLD	83	272,727	.00	44.00	14.52	529	10.56	3.48	24	82	6,477
GRAFTON	11,659	31,900	2.35	35.25	29.61	230	22.66	19.03	64	99	893
GRANBY	5,473	29,346	2.49	87.00	28.71	250	55.63	18.36	64	100	869
GRANVILLE	1,008	54,711	.00	110.00	19.80	354	74.77	13.46	68	99	735
GREENFIELD	18,116	44,402	1.24	56.00	38.64	397	27.28	18.82	49	86	927
GROTON	5,109	41,209	.53	64.40	28.34	333	43.13	18.98	67	87	1,126
GROVELAND	5,332	24,439	1.87	57.00	33.63	262	44.92	26.50	79	100	835
HADLEY	3,537	51,203	2.57	100.00	29.00	317	67.20 e/	19.49 e/	67	94	1,109
HALIFAX	3,537	32,929	.29	44.00	32.12	372	29.73	21.70	68	98	819
HAMILTON	6,373	43,303	.25	46.00	28.06	375	30.36	18.52	66	95	896
HAMPDEN	4,572	28,748	2.86	45.00	31.50	306	32.29	22.60	72	95	759
HANCOCK	675	54,774	.22	20.00	6.60	107	15.47	5.11	77	89	639
HANDOVER	10,107	35,971	3.08	59.00	32.45	408	39.43	21.69	67	96	1,067
HANSON	7,148	31,366	1.22	56.00	36.40	391	33.84	22.00	60	87	982
HARDWICK	2,379	26,804	.07	46.00	37.26	247	30.36	24.59	66	99	1,008
HARVARD	13,426	27,556	2.05	138.00	.36	129	92.46 e/	20.34 e/	67	87	1

	-1- 1970 POPULATION	-2- 1974 & 75 EQUAL- VAL PER CHILDO	-3- 1972 PERCENT OF DEBT	-4- 1974 TAX OFFICIAL	-5- TAX RATE EQUAL- IZED	-6- 1974 TAXES PER CAP.	-7- 1974 SCH OFFICIAL	-8- TAX RATE EQUAL- IZED	-9- PUBLIC PER CENT OF TAXES FOR	-10- SCHOOLS PER CENT OF CHILD IN	-11- 1972-73 PER PUPIL COST
HARWICH	5,892	144,615	.49	33.00	15.18	638	17.30	7.96	52	95	989
HATFIELD	2,825	49,062	.69	37.00	23.31	281	21.09	13.29	57	98	723
HAVERHILL	46,120	28,296	4.74	155.20	48.11	320	86.51	26.82	56	83	938
HINGHAM	18,845	40,497	2.02	66.00	40.26	509	33.19	20.25	50	92	1,088
HOLBROOK	11,775	28,985	.85	64.50	36.12	316	35.00	19.60	54	84	1,084
HOLDEN	12,564	41,175	1.55	40.50	28.35	317	26.15	18.31	65	90	1,043
HOLLAND	931	66,261	.10	154.00	23.10	564	121.03	18.15	79	98	1,019
HOLLISTON	12,069	34,806	4.23	61.00	36.60	422	40.88	24.53	67	93	1,059
HOLYOKE	50,112	28,662	4.25	134.00	44.22	283	51.20	16.90	38	79	716
HOPEDALE	4,292	42,829P/	1.27	66.40	37.18	373	41.00	22.96	62	100	1,133
HOPKINTON	5,981	43,155P/	.86	54.00	30.78	379	33.46	19.07	62	95	987
HUBBARDSTON	1,437	37,621	.16	51.00	33.66	367	39.61	26.14	78	100	879
HUDSON	16,084	26,327	3.85	47.00	42.30	338	31.66	28.49	67	80	795
HULL	9,961	30,019	2.14	93.00	48.36	454	44.43	23.10	48	97	1,105
IPSWICH	10,750	43,961	1.02	61.50	34.44	407	36.50	20.44	59	95	1,059
KINGSTON	5,999	42,758	2.81	92.00	29.44	370	50.60	16.19	55	87	803
LAKEVILLE	4,376	40,238	.16	44.00	26.40	348	18.00	10.80	41	95	735
LANCASTER	6,095	34,712	4.13	49.25	29.06	236	34.28	20.23	70	67	866
LANESBOROUGH	2,972	33,759	.49	42.00	29.82	293	30.50	21.66	73	100	805
LAWRENCE	66,915	27,145	3.09	159.40	49.41	277	54.52	16.90	34	76	844
LEE	6,426	39,288	2.55	43.00	32.25	336	28.05	21.04	65	92	920
LEICESTER	9,140	22,547	.81	39.00	38.22	236	21.01	20.59	54	84	898
LENOX	5,804	55,965	2.02	30.00	25.20	336	19.32	16.23	64	97	978
LEOMINSTER	32,939	34,978	2.64	45.00	29.70	277	21.66	14.30	48	83	763
LEVERETT	1,005	54,647	.09	80.00	24.80	366	58.16	18.03	73	96	1,048
LEXINGTON	31,886	49,777	2.47	70.40	38.02	542	41.58	22.45	59	97	1,314
LEYDEN	376	43,307	.28	103.00	19.57	293	67.68	12.86	66	98	815
LINCOLN	7,567	86,139	1.66	61.80	27.19	403	34.80	15.31	56	99	1,517
LITTLETON	6,380	40,389	1.34	45.00	24.75	302	34.36	18.90	76	99	1,107
LONGMEADOW	15,630	48,241	1.59	41.00	33.62	491	26.55	21.77	65	90	1,206
LOWELL	94,239	23,804	3.28	150.00	46.50	267	66.85	20.72	45	75	794
LUDLOW	17,580	31,755	2.65	50.00	30.00	249	26.84	16.10	54	88	867
LUNENBURG	7,419	30,257	1.52	44.00	34.76	325	29.15	23.03	66	98	993
LYNN	90,294	32,324P/	2.56	283.00	62.26	440	91.87	20.21	32	77	1,002
LYNNFIELD	10,826	44,212	1.77	49.00	33.32	470	31.49	21.41	64	87	1,150
MALDEN	56,127	40,934	1.59	172.80	43.20	375	61.49	15.37	36	91	906
MANCHESTER	5,151	68,651	2.42	53.50	29.43	593	29.26	16.09	55	87	1,068
MANSFIELD	9,939	32,550	4.22	72.80	36.40	393	38.02	19.01	52	86	1,044
MARBLEHEAD	21,295	75,284	.87	49.50	27.23	476	25.05	13.78	51	90	1,088
MARION	3,466	77,113	3.11	48.00	23.04	502	27.84	13.36	58	91	931
MARLBOROUGH	27,936	36,458	6.24	161.20	37.08	370	71.46	16.44	44	89	793
MARSHFIELD	15,223	36,939	5.54	72.30	41.21	571	37.76	21.52	52	87	985
MASHPEE	1,288	250,985	.05	22.50	13.73	1,224	8.83	5.39	39	89	1,169
MATTAPOISETT	4,500	60,174	.68	58.00	27.26	471	32.23	15.15	56	100	731
MAYNARD	9,710	40,977	1.91	70.00	37.80	382	32.94	17.79	47	86	909
MEDFIELD	9,821	36,318	3.18	55.75	34.57	388	30.66	19.01	55	92	1,018
MEDFORD	64,397	36,167	2.80	182.20	49.19	375	81.56	22.02	45	84	955
MEDWAY	7,938	32,502	7.01	59.00	37.76	413	43.10	27.58	73	96	900
MELROSE	33,180	38,603	.51	65.00	52.00	463	35.73	28.58	55	92	1,053
MERRIMAC	4,245	23,534	1.79	71.00	36.92	261	36.04	18.74	51	100	736
METHUEN	35,456	37,192	4.49	158.00	28.44	270	90.45	16.28	57	73	841
MIDDLEBOROUGH	13,607	28,441	3.59	77.00	38.50	330	36.02	18.01	47	89	851
MIDDLETON	4,044	35,809	.63	71.10	34.13	366	50.18	24.09	71	70	846
MILFORD	19,352	28,896	9.49	207.	47.61	376	120.12	27.63	58	73	821

	-1- 1970 POPULATION	-2- 1974 EQUAL. VAL PER CHILDO	-3- 1972 PERCENT OF DEBT	-4- 1974 TAX OFFICIAL	-5- RATE EQUAL- IZED	-6- 1974 TAXES PER CAP.	-7- 1974 SCH OFFICIAL	-8- TAX RATE EQUAL- IZED	-9- PUBLIC PER CENT OF TAXES FOR	-10- SCHOOLS PER CENT OF CHILDO IN	-11- 1972-73 PER PUPIL COST
MILLBURY	11,987	26,239	3.69	232.00	41.76	291	115.47	20.78	50	83	901
MILLIS	5,686	35,418	2.04	49.00	39.69	447	25.65	20.78	52	97	964
MILLVILLE	1,764	18,893	.25	57.00	40.47	230	41.61 e/	29.54 e/	73	100	604
MILTON	27,190	53,831	.77	162.00	35.64	445	69.81	15.36	43	72	1,277
MONROE	216	97,619	3.06	112.00	24.64	479	40.32	8.87	36	89	1,228
MONSON	7,355	30,951	1.55	43.00	27.09	194	30.58	19.27	71	100	876
MONTAGUE	8,451	33,699	.84	59.00	35.99	286	35.44	21.62	60	97	860
NAHANT	4,119	52,397	.64	102.00	34.68	414	51.00	17.34	50	97	1,034
NANTUCKET	3,774	205,628	.40	86.00	12.90	678	33.06	4.96	38	100	1,034
NATICK	31,057	43,958	2.45	80.00	40.80	498	40.88	20.85	51	96	947
NEEDHAM	29,748	59,601	1.17	51.50	33.99	549	31.00	20.46	60	93	1,172
NEW BEDFORD	101,707	34,548	4.42	134.80	40.44	287	46.54	13.96	35	81	878
NEW BRAintree	631	28,649	.15	44.00	26.84	228	24.64 e/	15.03 e/	56	86	896
NEwBURY	3,804	66,553	.28	176.00	29.92	317	142.00	24.14	81	100	1,034
NEwBURYPORT	15,807	34,791	6.05	62.00	40.30	335	33.00	21.45	53	92	991
NEw SALEM	474	38,961	.30	155.00	26.35	336	98.96	16.82	64	100	1,574
NEwTON	91,066	60,500	2.82	150.40	48.13	610	74.82	23.94	50	89	1,519
NORFOLK	4,656	33,637	2.72	48.50	33.47	348	26.17	18.06	54	83	781
NORTH ADAMS	19,195	25,854	2.07	65.00	46.80	268	36.55	26.32	56	90	969
NORTHAMPTON	29,664	43,101	2.00	56.00	39.20	212	28.13	19.69	50	90	1,145
NORTH ANDOVER	16,284	46,959	4.13	138.00	27.60	342	73.12	14.62	53	76	945
NORTH ATTLEBOROUGH	18,665	31,265	4.61	113.50	30.65	268	73.70	19.90	65	81	800
NORTHBOROUGH	9,218	31,837	4.02	54.60	33.31	366	34.95	21.32	64	96	803
NORTHBRIDGE	11,795	24,155	1.82	39.75	35.78	212	23.00	20.70	58	86	876
NORTH BROOKFIELD	3,967	23,875	9.44	50.00	38.00	266	29.34	22.30	59	100	700
NORTHFIELD	2,631	55,806	.01	38.00	25.08	333	26.85	17.72	71	97	796
NORTH READING	11,264	34,513	2.34	65.00	35.10	374	40.00	21.60	62	98	945
NORTON	9,487	34,127	4.37	43.60	30.96	285	27.03	19.19	62	85	1,042
NORWELL	7,796	42,800	7.39	45.00	38.25	580	25.01	21.26	56	97	979
NORWOOD	30,815	42,341	2.98	40.00	35.60	382	19.70	17.53	49	88	1,128
OAK BLUFFS	1,385	144,262	.29	90.00	23.40	914	37.83	9.84	42	100	1,345
OAKHAM	730	50,867	.00	260.00	18.20	245	145.60	10.19	56	97	1,077
ORANGE	6,104	19,124	.96	90.00	42.30	218	26.00	12.22	29	100	656
ORLEANS	3,055	242,065	.04	20.60	14.83	919	8.81	6.34	43	100	1,075
OTIS	820	107,477	1.17	42.00	12.18	349	28.44	8.25	68	97	902
OXFORD	10,345	22,932	2.41	114.00	34.20	237	85.79	25.74	75	100	937
PALMER	11,680	31,873	.62	187.00	35.53	269	118.36	22.49	63	91	841
PAXTON	3,731	39,072	1.36	35.50	26.27	287	24.14 e/	17.86 e/	68	88	901
PEABODY	48,080	37,132	5.89	56.00	38.08	376	26.01	17.69	46	88	1,114
PELHAM	937	52,874	.73	40.00	28.00	417	29.18	20.43	73	96	986
PEMBROKE	11,193	30,971	1.40	70.00	30.10	308	48.71	20.95	70	86	908
*PETERSHAM	1,014	44,776	.11	43.00	21.93	262	27.09	13.82	63	99	928
*PHILLIPSTON	872	29,553	1.00	100.00	18.00	177	72.00	12.96	72	99	661
PITTSFIELD	57,020	36,611	2.85	68.00	41.48	371	32.65	19.92	48	87	1,023
PLAINVILLE	4,953	34,073	.43	164.00	29.52	313	95.18	17.13	58	91	775
PLYMOUTH	18,606	80,584	.26	76.00	25.84	674	33.70	11.46	44	79	936
PLYMPTON	1,224	49,774	.04	43.00	27.95	508	24.94	16.21	58	86	867
PRINCETON	1,681	35,949	3.08	38.00	28.50	336	22.12	16.59	58	93	970
PROVINCETOWN	2,911	139,297	.98	38.90	26.45	797	13.60	9.25	35	100	1,219
QUINCY	97,966	44,129	2.85	159.90	49.57	461	73.23	22.70	46	88	1,166
RANDOLPH	27,035	33,241	4.49	73.50	38.96	382	28.94	15.34	39	90	1,077
RAYNHAM	6,705	32,725	1.78	45.40	39.04	429	33.41	28.73	74	99	970
READING	22,539	40,382	4.85	50.00	35.00	407	28.00	19.60	56	91	956
REHOBOTH	6,512	39,428	2.45	57.00	4.51	303	45.00	19.35	79	94	63

	-1- 1970 POPULATION	-2- 1974 EQUAL. VAL PER CHILDO	-3- 1972 PERCENT OF DEBT	-4- 1974 OFFICIAL	-5- TAX RATE EQUAL- IZED	-6- 1974 TAXES PER CAP.	-7- 1974 SCH OFFICIAL	-8- TAX RATE EQUAL- IZED	-9- PUBLIC PER CENT OF TAXES FOR	-10- SCHOOLS PER CENT OF CHILDO IN	-11- 1972-73 PER PUPIL COST
REVERE	43,159	40,028	4.58	188.20	50.81	420	74.40	20.09	40	86	1,227
RICHMOND	1,461	55,714	1.87	120.00	16.80	284	105.64	14.79	88	95	843
ROCHESTER	1,770	59,557	.03	54.00	22.63	274	39.23	16.48	73	100	832
ROCKLAND	15,674	25,482	3.53	63.50	37.47	294	35.24	20.79	55	83	994
ROCKPORT	5,636	118,850	.25	39.50	19.75	450	18.88	9.44	48	96	1,031
ROWE	277	1,560,274	.17	31.00	6.82	2,813	7.75	1.71	25	100	1,474
ROWLEY	3,040	38,636	.83	50.00	34.00	380	35.38	24.06	71	94	1,093
* ROYALSTON	809	35,455	.55	132.00	26.40	262	85.00	17.00	64	75	1,124
RUTLAND	3,198	32,284	1.89	51.00	27.54	239	38.00	20.52	75	87	828
SALEM	40,556	51,599	5.50	157.00	43.96	465	64.40	18.03	41	90	1,024
SALISBURY	4,179	52,536	.33	34.00	27.88	489	23.11	18.95	68	97	895
SANDISFIELD	547	126,667	.00	18.00	9.18	255	12.27	6.26	68	98	909
SANDWICH	5,239	176,891	.32	28.00	18.76	762	12.70	8.51	45	90	1,032
SAUGUS	25,110	43,277	3.35	49.90	35.43	402	25.20	17.89	51	94	994
SAVOY	322	68,421	.61	30.00	12.30	252	18.60	7.63	62	76	1,057
SCITUATE	16,973	36,194	3.35	70.80	39.65	484	31.60	17.70	45	97	962
SEEKONK	11,116	44,550	1.97	32.00	25.92	341	22.06	17.87	69	95	955
SHARON	12,367	42,257	1.79	50.00	41.50	532	30.88	25.63	62	96	1,203
SHERBORN	3,309	60,372	.89	57.40	33.29	786	37.00	21.46	64	91	1,195
SHIRLEY	4,909	41,580	4.44	180.00	30.60	182	70.20 e/	11.93 e/	39	100	729
SHREWSBURY	19,196	38,099	1.86	41.30	29.74	327	23.37	16.83	57	90	923
* SHUTESBURY	489	75,706	3.96	38.50	20.41	567	29.53	15.65	77	84	946
SOMERSET	18,088	88,966	2.97	102.00	20.40	535	64.34	12.87	63	90	892
SOMERVILLE	88,779	27,818	2.47	196.20	58.86	309	63.39	19.02	32	80	850
SOUTHAMPTON	3,069	37,949	.46	124.00	24.80	303	75.95	15.19	61	94	685
SOUTHBOROUGH	5,798	46,414	2.20	46.00	31.28	481	29.82	20.28	65	94	900
SOUTHBRIDGE	17,057	30,750	2.70	35.40	33.98	241	18.95	18.19	54	70	977
SOUTH HADLEY	17,033	33,814	2.34	106.00	31.80	241	71.84	21.55	68	100	887
SOUTHWICK	6,330	37,677	4.11	35.00	25.20	297	27.69	19.94	79	97	916
SPENCER	8,779	27,391	.54	47.00	32.90	238	27.74	19.42	59	90	671
SPRINGFIELD	163,905	28,910 P/	3.48	76.50	45.90	309	27.94	16.76	37	81	969
STERLING	4,247	38,673	1.39	41.50	30.30	364	26.21	19.13	63	95	917
STONEHAM	20,725	41,946	2.36	48.00	38.88	430	24.57	19.90	51	82	1,055
STOUGHTON	23,459	34,161	3.43	48.80	37.58	375	25.38	19.54	52	98	858
STOW	3,984	37,862	2.75	51.00	35.70	457	34.94	24.46	69	97	1,029
STURRIDGE	4,878	46,248	4.53	46.00	30.82	455	28.06	18.80	61	96	864
SUDBURY	13,506	42,100 P/	1.67	49.50	37.62	596	30.01	22.81	61	99	968
SUNDERLAND	2,236	80,224	.54	29.50	19.77	192	16.23 e/	10.87 e/	55	100	837
SUTTON	4,590	34,470	5.48	96.00	24.96	253	67.33	17.51	70	86	842
SWAMPSCOTT	13,578	57,315	1.09	66.00	38.28	523	34.75	20.16	53	95	1,223
SWANSEA	12,640	37,958	.45	38.00	26.22	284	24.00	16.56	63	78	833
TAUNTON	43,756	29,301	9.49	159.00	38.16	261	64.86	15.57	41	73	814
TEMPLETON	5,863	22,229	.11	48.00	24.96	154	27.36 e/	14.23 e/	57	93	772
TEWKSBURY	22,755	30,594	1.45	32.00	30.40	298	20.50	19.48	64	95	834
TISBURY	2,257	148,227	.11	26.00	19.50	730	12.78	9.59	49	100	1,216
TOPSFIELD	5,225	42,154	.58	71.00	29.82	440	46.26	19.43	65	96	831
TRURO	1,234	271,290	.00	85.00	10.20	705	33.00	3.96	39	98	1,080
TYNGSBOROUGH	4,204	33,620	3.18	44.00	34.32	354	31.66	24.69	72	86	1,027
TYRINGHAM	234	134,247	.00	14.00	9.10	385	7.10	4.62	51	75	1,371
* UXBIDGE	8,253	28,902	1.88	170.00	27.20	215	92.07	14.73	54	83	831
WAKEFIELD	25,402	45,787	3.41	134.00	40.20	427	70.89	21.27	53	92	1,033
WALES	852	35,347	1.41	58.00	24.36	341	39.95	16.78	69	91	910
WALPOLE	19,149	37,394	1.62	64.50	40.64	470	41.64	26.23	65	85	1,140
WALTON	61,582	58,164	2.07	52.00	37.73	427	24.16	17.40	46	95	1,110

	-1- 1970 POPULATION	-2- 1974 75 EQUAL- VAL PER CHILD	-3- 1972 PERCENT OF DEBT	-4- 1974 TAX OFFI- CIAL	-5- TAX RATE EQUAL- IZED	-6- 1974 TAXES PER CAP.	-7- 1974 SCH OFFI- CIAL	-8- TAX RATE EQUAL- IZED	-9- PUBLIC PER CENT OF TAXES FOR	-10- SCHOOLS PER CENT OF CHILD IN	-11- 1972-73 PER PUPIL COST
WARE	8,187	25,252	4.33	124.00	37.20	229	69.33	20.80	56	81	839
WAREHAM	11,492	64,772	2.44	45.10	29.77	599	23.05	15.21	51	95	807
WARREN	3,633	28,543	.91	51.00	30.60	241	34.36	20.62	67	100	765
WARWICK	492	61,224	.15	87.00	24.36	297	47.06	13.18	54	94	942
WATERTOWN	39,307	57,835 P/	2.10	180.40	45.10	454	74.20	18.55	41	96	1,207
WAYLAND	13,461	51,237	2.79	177.50	37.28	586	107.15	22.50	60	99	1,388
WEBSTER	14,917	27,873	1.55	99.00	32.67	200	51.55	17.01	52	76	762
WELLESLEY	28,051	66,677	.62	56.00	35.28	568	30.58	19.27	55	95	1,395
WELLFLEET	1,743	258,312	.00	30.20	11.78	694	16.22	6.33	54	100	1,180
* WENDELL	405	39,640	.00	142.00	25.56	292	78.28	14.09	55	93	1,180
WENHAM	3,849	57,824	.21	42.50	27.63	404	25.42	16.52	60	92	888
WESTBOROUGH	12,594	48,043	4.10	45.20	37.52	510	32.00	26.56	71	96	1,009
WEST BOYLSTON	6,369	45,585	.76	52.50	26.78	309	39.40	20.09	75	97	1,115
WEST BRIDGEWATER	7,152	36,359	1.90	50.00	37.00	349	33.20	24.57	66	89	1,024
WEST BROOKFIELD	2,653	37,992	.11	38.00	28.12	296	28.12 e/	20.81 e/	74	96	728
WESTFIELD	31,433	38,355	4.31	61.00	34.16	333	34.51	19.33	57	91	878
WESTFORD	10,368	28,451	5.20	60.20	36.72	410	42.50	25.93	71	84	901
WESTHAMPTON	793	48,760	.06	50.00	23.50	355	40.57	19.07	81	93	790
WESTMINSTER	4,273	46,552	.12	45.00	23.85	306	30.21	16.01	67	96	851
WEST NEWBURY	2,254	33,204	4.90	63.00	32.76	373	49.66	25.82	79	96	832
WESTON	10,870	77,085	2.11	46.10	34.58	814	25.45	19.09	55	84	1,600
WESTPORT	9,791	47,083	4.47	128.00	23.04	359	70.00	12.60	55	79	822
WEST SPRINGFIELD	28,461	51,807	1.73	37.80	28.35	336	19.87	14.90	53	87	973
WEST TISBURY	453	180,303	.00	48.00	13.44	729	30.20	8.46	63	87	1,242
WESTWOOD	12,750	57,893	3.92	61.70	38.87	695	35.11	22.12	57	95	1,216
WEYMOUTH	54,610	35,413	3.89	56.40	41.17	412	29.33	21.41	52	88	925
WHATELY	1,145	78,970	.02	116.00	15.08	246	85.23	11.08	73	99	1,169
WHITMAN	13,059	28,141	2.53	56.00	40.32	326	40.32	29.03	72	98	981
WILBRAHAM	11,984	35,946	2.57	48.00	32.64	387	31.87	21.67	66	98	958
WILLIAMSBURG	2,342	33,002	.03	79.00	31.60	269	67.00	26.80	85	100	1,129
WILLIAMSTOWN	8,454	48,512	.60	39.00	35.49	335	29.51	26.85	76	96	1,150
WILMINGTON	17,102	39,562	2.19	56.50	34.47	460	34.91	21.30	62	91	977
WINCHENDON	6,635	21,906	1.70	72.00	56.88	346	40.37	31.89	56	100	1,022
WINCHESTER	22,269	50,492	4.70	64.80	43.42	580	35.56	23.83	55	94	1,216
WINTHROP	20,335	37,427	2.82	68.00	36.72	290	37.82	20.42	56	91	867
* WOBURN	37,406	40,699	5.10	117.40	35.22	392	49.05	14.72	42	89	962
WORCESTER	176,572	34,291 P/	4.11	144.50	52.02	361	60.09	21.63	42	81	1,178
WRENTHAM	7,315	37,827	.79	65.00	32.50	286	38.00	19.00	58	93	910
YARMOUTH	12,033	123,316	.68	93.60	16.85	613	52.05	9.37	56	100	973
ACTON BOXBOROUGH	16,221	45,546	1.27	51.89	31.13	495	33.07	19.83	64	93	1,112
ADAMS CHESHIRE	14,778	30,120	1.34	57.27	41.23	259	36.77	26.47	64	92	1,035
AMHERST PELHAM	24,762	56,049	2.92	41.36	31.85	269	27.46	21.14	66	96	1,354
ASHBURNHAM-WESTMINSTER	7,757	41,237	.86	53.93	26.97	322	37.45	18.72	69	98	1,108
ATHOL BOYLSTON	11,994	25,686	1.02	142.94	35.74	216	75.44	18.86	53	95	803
BERKSHIRE HILLS	11,203	59,324	.02	48.28	27.04	356	31.77	17.79	66	100	1,112
BERLIN BOYLSTON	4,873	34,691	.17	51.64	34.60	362	36.60	24.52	71	100	1,293
BLACKSTONE-MILLVILLE	8,330	21,464	1.20	57.16	42.30	259	39.49	29.22	69	95	1,147
BRIDGEWATER-RAYNHAM	18,534	32,490	1.89	57.28	38.95	379	40.16	27.30	70	97	1,362
BUCKLAND SHELBOURN	5,148	43,273	.00	52.28	25.09	285	33.31	15.98	64	100	834
CENTRAL BERKSHIRE	11,714	45,367	.55	51.06	25.02	325	34.79	17.04	68	89	1,147
CONCORD CARLISLE	19,019	56,199	1.33	60.54	35.72	618	39.84	23.50	66	92	1,648
DENNIS YARMOUTH	18,487	149,086	.64	90.29	15.35	645	47.26	8.03	52	98	1,221
DIGHTON REHOBOTH	11,179	37,915	1.54	78.29	26.62	308	56.47	19.20	72	94	1,081
DOVER SHELBURN	7,838	68,103	1.00	49.54	30.22	692	29.66	18.09	60	86	1,008

	-1- 1970 POPULATION	-2- 1974 & 75 EQUAL- VAL PER CHILD	-3- 1972 PERCENT OF DEBT	-4- 1974 TAX OFFI- CIAL	-5- RATE EQUAL- IZED	-6- 1974 TAXES PER CAP.	-7- 1974 SCH OFFI- CIAL	-8- TAX RATE EQUAL- IZED	-9- PUBLIC PER CENT OF TAXES FOR	-10- SCHOOLS PER CENT OF CHILD IN	-11- 1972-73 PER PUPIL COST
DUDLEY CHARLTON	12,741	33,133	.84	97.15	25.26	221	64.28	16.71	66	77	607
NAUSET	8,631	216,402	.03	24.22	15.50	910	11.59	7.41	48	99	1,312
FREETOWN LAKEVILLE	8,646	38,731	.17	65.53	27.52	351	37.26	15.64	57	95	886
FRONTIER	8,229	57,996	.44	52.23	18.28	215	34.55	12.09	66	98	1,085
GATEWAY	6,309	23,444	.15	68.55	20.57	281	50.68	15.20	74	51	1,049
GILL MONTAGUE	9,551	35,701	.71	55.89	32.98	290	34.46	20.33	62	95	
HAMILTON WENHAM	10,222	48,099	.24	44.55	28.07	386	28.32	17.84	64	94	1,124
HAMPDEN WILBRAHAM	16,556	33,913	2.64	47.26	32.61	365	31.96	22.05	68	97	1,101
HAMPSHIRE	7,391	40,817	.23	63.84	25.54	317	46.46	18.58	73	97	1,126
HAWLEMONT	1,121	47,500	.08	37.82	18.15	249	21.36	10.25	56	99	944
KING PHILIP	16,924	35,300	1.24	70.10	31.55	311	39.91	17.96	57	89	1,146
LINCOLN SUDBURY	21,073	50,873	1.67	51.95	33.77	527	30.87	20.06	59	99	1,428
MARTHAS VINEYARD	6,034	193,787	.16	43.35	16.04	794	19.64	7.26	45	98	1,920
MASCONOMET	13,301	40,735	.40	81.71	29.42	421	59.39	21.38	73	87	1,558
MENDON UPTON	6,008	38,485 P/	.43	49.00	24.50	255	27.93	13.96	57	89	998
MOUNT GREYLOCK	11,426	43,443	.57	39.66	33.71	324	29.72	25.26	75	98	1,635
MOHAWK TRAIL	8,490	100,498	.10	39.77	13.92	370	21.30	7.45	54	100	1,122
NARRAGANSETT	6,735	23,352	.28	51.95	23.38	157	30.75	13.83	59	94	938
NASHOBA	11,984	38,412	3.43	50.28	32.68	364	33.88	22.02	67	84	1,367
NORTHBOROUGH-SOUTHBOROUGH	15,016	37,299	3.17	50.34	32.22	410	32.40	20.73	64	96	1,150
NORTH MIDDLESEX	12,442	28,438	.40	48.80	30.74	280	31.05	19.55	64	88	960
OLD ROCHESTER	9,736	66,069	1.58	50.96	23.95	446	29.78	13.99	58	99	1,296
PENTUCKET	11,881	25,945	2.65	62.56	34.41	282	43.51	23.93	70	99	1,086
PIONEER VALLEY	5,158	46,538	.12	46.29	26.85	314	30.72	17.81	66	97	1,225
PLYMOUTH CARVER	21,026	74,831	.28	80.69	26.63	668	37.94	12.52	47	79	1,126
QUABBIN	8,371	30,143	.05	80.55	34.64	270	57.26	24.62	71	96	1,262
RALPH C MAHAR	9,257	45,821	.29	47.74	24.82	303	20.00	10.39	42	100	1,140
SILVER LAKE	21,953	35,294	1.52	64.59	29.71	347	41.35	19.02	64	89	1,103
SOUTHERN BERKSHIRE	5,445	93,693	.00	26.69	13.88	319	20.51	10.66	77	100	1,063
SPENCER EAST BROOKFIELD	10,579	28,248	.46	46.31	31.03	235	27.82	18.64	60	91	1,050
TANTASQUA	10,631	42,092	3.24	55.34	29.33	389	38.07	20.17	69	96	1,079
TRITON	11,023	51,124	.43	48.91	29.84	399	35.30	21.53	72	100	1,146
WACHUSETT	25,421	38,935	1.64	40.53	28.37	312	26.45	18.51	65	90	1,067
QUABOAG	6,286	32,563	.52	43.89	29.41	264	30.94	20.73	71	98	1,222
WHITMAN HANSON	20,207	29,406	1.98	56.00	38.64	349	37.74	26.04	67	94	1,210

**AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION  
AND TEACHERS ASSOCIATION**

SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ABINGTON	.5322	.5314	.5322
ACTON	.2061	.2967	.2061
ACUSHNET	.4492	.5296	.4492
ADAMS	.6918	.6278	.6918
AGAWAM	.4373	.4668	.4373
ALFORD	.0000	.2677	.0000
AMESBURY	.5596	.5642	.5596
AMHERST	.6026	.5984	.6026
ANDOVER	.2309	.2909	.2309
ARLINGTON	.5018	.4603	.5018
ASHBURNHAM	.4331	.4974	.4331
ASHBY	.5383	.4970	.5383
ASHFIELD	.2044	.3832	.2044
ASHLAND	.4031	.4661	.4031
ATHOL	.7100	.6252	.7100
ATTLEBORO	.5625	.5348	.5625
AUBURN	.4629	.4880	.4629
AVON	.3816	.4649	.3816
AYER	.5782	.5860	.5782
BARNSTABLE	.0000	.2478	.0000
BARRE	.6603	.6104	.6603
BECKET	.0000	.2891	.0000
BEDFORD	.3396	.3867	.3396
BELCHERTOWN	.5832	.6222	.5832
BELLINGHAM	.5981	.5968	.5981
BELMONT	.3034	.2703	.3034
BERKLEY	.5384	.5554	.5384
BERLIN	.4899	.5128	.4899
BERNARDSTON	.5488	.5510	.5488
BEVERLY	.4626	.4695	.4626
BILLERICA	.4909	.5360	.4909
BLACKSTONE	.6770	.6459	.6770
BLANDFORD	.2291	.3829	.2291
BOLTON	.1378	.3367	.1378
BOSTON	.7892	.6690	.7892
BOURNE	.1099	.3597	.1099
BOXBOROUGH	.0000	.2278	.0000

AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION  
AND TEACHERS ASSOCIATION

SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
DENNIS	.0000	.2366	.0000
DIGHTON	.4710	.4931	.4710
DOUGLAS	.4920	.5272	.4920
DOVER	.0000	.0000	.0000
DRACUT	.6621	.6126	.6621
DUDLEY	.5951	.5774	.5951
DUNSTABLE	.0000	.2278	.0000
DUXBURY	.0000	.1720	.0000
EAST BRIDGEWATER	.4732	.5174	.4732
EAST BROOKFIELD	.5178	.5267	.5178
EASTHAM	.0000	.2559	.0000
EASTHAMPTON	.5414	.5315	.5414
EAST LONGMEADOW	.3210	.3374	.3210
EASTON	.4472	.4882	.4472
EDGARTOWN	.0000	.2643	.0000
EGREMONT	.0000	.2677	.0000
ERVING	.0000	.2765	.0000
ESSEX	.2505	.3776	.2505
EVERETT	.3555	.4469	.3555
FAIRHAVEN	.6175	.5872	.6175
FALL RIVER	.7292	.6697	.7292
FALMOUTH	.0000	.2603	.0000
FITCHBURG	.6479	.6061	.6479
FLORIDA	.0000	.2677	.0000
FOXBOROUGH	.4271	.4812	.4271
FRAMINGHAM	.3480	.3860	.3480
FRANKLIN	.5852	.5859	.5852
FREETOWN	.3695	.4701	.3695
GARDNER	.6710	.6079	.6710
GAY HEAD	.0000	.2643	.0000
GEORGETOWN	.4566	.5001	.4566
GILL	.2392	.3962	.2392
GLOUCESTER	.4123	.4722	.4123
GOSHEN	.0000	.2810	.0000
GOSNOLD	.0000	.2643	.0000
GRAFTON	.5965	.5715	.5965
GRANBY	.5527	.5578	.5527



AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
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AND TEACHERS ASSOCIATION

SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
GRANVILLE	.0718	.3043	.0718
GREAT BARRINGTON	.4255	.4918	.4255
GREENFIELD	.4721	.4970	.4721
GROTON	.3896	.4331	.3896
GROVELAND	.6002	.5651	.6002
HADLEY	.4691	.4811	.4691
HALIFAX	.4019	.4530	.4019
HAMILTON	.3092	.3640	.3092
HAMPDEN	.4964	.5199	.4964
HANCOCK	.1607	.3480	.1607
HANOVER	.3572	.4331	.3572
HANSON	.4474	.5121	.4474
HARDWICK	.6592	.5974	.6592
HARVARD	.7793	.6677	.7793
HARWICH	.0000	.2613	.0000
HATFIELD	.3744	.4464	.3744
HAVERHILL	.6543	.5352	.6543
HAWLEY	.0000	.2765	.0000
HEATH	.0000	.2765	.0000
HINGHAM	.3436	.3623	.3436
HINSDALE	.2799	.4076	.2799
HOLBR00K	.5489	.5545	.5489
HOLDEN	.4258	.4184	.4258
HOLLAND	.0000	.2684	.0000
HOLLISTON	.4096	.4456	.4096
HOLYOKE	.6663	.6196	.6663
HSPEDALE	.5761	.5664	.5761
HYPKINTON	.3699	.4322	.3699
HUBBARDSTON	.4394	.4875	.4394
HUDSON	.5847	.5668	.5847
HULL	.5178	.5318	.5178
HUNTINGTON	.4910	.5265	.4910
IPSWICH	.3893	.4492	.3893
KINGSTON	.3580	.4659	.3580
LAKEVILLE	.3170	.4276	.3170
LANCASTER	.5779	.5717	.5779
LANESBOROUGH	.4911	.5048	.4911

AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
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AND TEACHERS ASSOCIATION

SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
LAWRENCE	7088	6215	7088
LEE	4645	5080	4645
LEICESTER	6798	6242	6798
LENOX	3068	4030	3068
LEMINSTER	5157	5190	5157
LEVERETT	2397	3964	2397
LEXINGTON	2713	2743	2713
LEYDEN	2397	3964	2397
LINCOLN	2444	2167	2444
LITTLETON	3735	4387	3735
LONGMEADOW	2474	1754	2474
LOWELL	7071	6448	7071
LUDLOW	5677	5368	5677
LUNENBURG	5131	5178	5131
LYNN	6661	6092	6661
LYNNFIELD	2702	2834	2702
MALDEN	5647	5463	5647
MANCHESTER	0000	1691	0000
MANSFIELD	4493	4973	4493
MARBLEHEAD	0945	1548	0945
MARION	0000	2251	0000
MARLBOROUGH	4883	5051	4883
MARSHFIELD	2830	3848	2830
MASHPEE	0000	2559	0000
MATTAPANSETT	1187	3134	1187
MAYNARD	4749	5023	4749
MEDFIELD	4205	4223	4205
MEDFORD	6068	5601	6068
MEDWAY	4369	5007	4369
MELROSE	5376	4924	5376
MENDEN	3657	4510	3657
MERRIMAC	6363	6017	6363
METHUEN	5262	5281	5262
MIDDLEBOROUGH	5596	5699	5596
MIDDLEFIELD	0000	2810	0000
MIDDLETON	4422	5015	4422
MILFORD	5971	5732	5971

AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
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SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
MILLBURY	.6397	.5961	.6397
MILLIS	.4150	.4601	.4150
MILLVILLE	.7083	.6220	.7083
MILTON	.3551	.3259	.2661
MORRIS	.0134	.2832	.0134
MORRISON	.6297	.6200	.6297
MONTAGUE	.5892	.5815	.5892
MONTREY	.0000	.2677	.0000
MONTGOMERY	.2075	.3722	.2075
MOUNT WASHINGTON	.0000	.2577	.0000
NAPANT	.3930	.3942	.3930
NANTUCKET	.0000	.2784	.0000
NATICK	.3711	.4031	.3711
NEEDHAM	.1648	.2157	.1648
NEW ASHFORD	.0000	.2677	.0000
NEW BEDFORD	.6757	.6417	.6757
NEW BRAINTREE	.5634	.5495	.5634
NEWBURY	.4671	.4669	.4671
NEWBURYPORT	.5709	.5704	.5709
NEW MARLBOROUGH	.0000	.2677	.0000
NEW SALEM	.3421	.4476	.3421
NEWTON	.3559	.2849	.3559
NORFOLK	.4642	.5267	.4642
NORTH ADAMS	.7048	.6520	.7048
NORTHAMPTON	.6103	.5856	.6103
NORTH ANDOVER	.3642	.4192	.3642
NORTH ATTLEBORO	.5539	.5352	.5539
NORTHBOROUGH	.4322	.4734	.4322
NORTHBRIDGE	.6915	.6237	.6915
NORTH BROOKFIELD	.6384	.6069	.6384
NORTHFIELD	.3165	.4174	.3165
NORTH READING	.4463	.4834	.4463
NORTON	.5212	.4802	.5212
NORWELL	.2133	.3226	.2133
NORWOOD	.4447	.4492	.4447
OK BLUFFS	.0000	.2643	.0000
OKHAM	.3734	.4545	.3734

AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
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SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ORANGE	.7360	.6699	.7360
ORLEANS	.0000	.1533	.0000
OTIS	.0000	.3524	.0000
OXFORD	.6503	.6222	.6503
PALMER	.6084	.5719	.6084
PAXTON	.4372	.4585	.4372
PEABODY	.4931	.4996	.4931
PELHAM	.2345	.3982	.2345
PEMBROKE	.4683	.5172	.4683
PEPPERELL	.5435	.5707	.5435
PERU	.0000	.2677	.0000
PETERSHAM	.3849	.4603	.3849
PHILLIPSTON	.4874	.5115	.4874
PITTSFIELD	.5415	.5270	.5415
PLAINFIELD	.0000	.2810	.0000
PLAINVILLE	.4522	.5090	.4522
PLYMOUTH	.0000	.2570	.0000
PLYMPTON	.0658	.2987	.0658
PRINCETON	.3909	.4632	.3909
PROVINCETOWN	.0000	.3048	.0000
QUINCY	.5168	.5044	.5168
RANDOLPH	.4924	.5013	.4924
RAYNHAM	.4302	.4560	.4302
READING	.3958	.4133	.3958
REHOBOTH	.3511	.4453	.3511
REVERE	.5797	.5540	.5797
RICHMOND	.1675	.3516	.1675
ROCHESTER	.1308	.3312	.1308
ROCKLAND	.5921	.5972	.5921
ROCKPORT	.0000	.2104	.0000
ROWE	.0000	.2765	.0000
ROWLEY	.4187	.4852	.4187
ROYALSTON	.4989	.5172	.4989
RUSSELL	.3456	.4412	.3456
RUTLAND	.5498	.5421	.5498
SALEM	.4520	.4998	.4520
SALISBURY	.0983	.3637	.0983

AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
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SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
SANDISFIELD	.0000	.2677	.0000
SANDWICH	.0000	.2725	.0000
SAUGUS	.4117	.4623	.4117
SAVOY	.0000	.2677	.0000
SCITUATE	.3698	.4145	.3698
SEEKONK	.3215	.4049	.3215
SHARON	.3406	.3579	.3406
SHEFFIELD	.0607	.2980	.0607
SHELBURNE	.4480	.5005	.4480
SHERBORN	.0000	.1516	.0000
SHIRLEY	.7046	.6422	.7046
SHREWSBURY	.4314	.4374	.4314
SHUTESBURY	.0000	.2765	.0000
SOMERSET	.0000	.2622	.0000
SOMERVILLE	.7278	.6463	.7278
SOUTHAMPTON	.3734	.4441	.3734
SOUTHBRIDGE	.2111	.3104	.2111
SOUTHERIDGE	.6313	.5770	.6313
SOUTH HADLEY	.6134	.5768	.6134
SOUTHWICK	.3874	.4754	.3874
SPENCER	.6252	.5920	.6252
SPRINGFIELD	.6987	.6322	.6987
STERLING	.3795	.4461	.3795
STOCKBRIDGE	.0000	.2677	.0000
STONEHAM	.4279	.4341	.4279
STOUGHTON	.4849	.5154	.4849
STOW	.3346	.3972	.3346
STURBRIDGE	.2381	.3548	.2381
SUDBURY	.1683	.2670	.1683
SUNDERLAND	.5002	.5267	.5002
SUTTON	.4734	.5058	.4734
SWAMPSCOTT	.2891	.2681	.2891
SWANSEA	.4375	.5002	.4375
TAUNTON	.6538	.6213	.6538
TEMPLETON	.6835	.6535	.6835
TEKSBURY	.4897	.5430	.4897
TISBURY	.0000	.2643	.0000

AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION  
AND TEACHERS ASSOCIATION

DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
TOLLAND	.0000	.2634	.0000
TOPSFIELD	.2330	.3060	.2330
TOWNSEND	.5022	.4848	.5022
TRURO	.0000	.2859	.0000
TYNGBOROUGH	.4584	.5356	.4584
TYRINGHAM	.0000	.2677	.0000
UPTON	.6121	.5903	.6121
UXBRIDGE	.5988	.5914	.5988
WAKEFIELD	.4496	.4425	.4496
WALES	.2362	.4115	.2362
WALFOLE	.4057	.4421	.4057
WALTHAM	.4155	.4557	.4155
WARE	.6813	.6150	.6813
WAREHAM	.0000	.3035	.0000
WARREN	.5937	.5931	.5937
WARWICK	.3661	.4593	.3661
WASHINGTON	.1422	.3328	.1422
WATERTOWN	.5372	.5035	.5372
WAYLAND	.2162	.2413	.2162
WEBSTER	.6899	.6235	.6899
WELLESLEY	.1662	.1477	.1662
WELLFLEET	.0000	.2559	.0000
WENDELL	.4353	.4942	.4353
WENHAM	.2465	.2677	.2465
WESTBOROUGH	.2959	.4011	.2959
WEST BOYLSTON	.4018	.4223	.4018
WEST BRIDGEWATER	.5109	.5471	.5109
WEST BROOKFIELD	.4514	.5090	.4514
WESTFIELD	.4957	.5155	.4957
WESTFORD	.4235	.4838	.4235
WESTHAMPTON	.2266	.3943	.2266
WESTMINSTER	.3431	.4271	.3431
WEST NEWBURY	.4097	.4551	.4097
WESTON	.0000	.0000	.0000
WESTPORT	.2032	.3947	.2032
WEST SPRINGFIELD	.3875	.4380	.3875
WEST STOCKBRIDGE	.3896	.4625	.3896

AID RATIOS IN 1975-76 UNDER LEGISLATIVE PROPOSALS  
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AND TEACHERS ASSOCIATION

SCHOOL DISTRICT	AID RATIOS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
WEST TISBURY	.0000	.2643	.0000
WESTWOOD	.0336	.1677	.0336
WEYMOUTH	.4798	.4466	.4798
WHATELY	.1647	.3539	.1647
WHITMAN	.5801	.5657	.5801
WILBRAHAM	.3393	.4037	.3393
WILLIAMSBURG	.5583	.5502	.5583
WILLIAMSTOWN	.5038	.4962	.5038
WILMINGTON	.3077	.4382	.3077
WINCHENDEN	.6866	.6322	.6866
WINCHESTER	.3056	.2701	.3056
WINDSOR	.1731	.3567	.1731
WINTHROP	.5895	.5406	.5895
WOBURN	.4354	.4784	.4354
WORCESTER	.7056	.6168	.7056
WORTHINGTON	.0437	.2902	.0437
WRENTHAM	.5474	.5724	.5474
YARMOUTH	.0000	.2519	.0000

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TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ABINGTON	2364.	3609.	3311.
ACTON	4987.	5267.	5208.
ACUSHNET	1696.	1846.	1719.
ADAMS	1916.	2065.	2069.
AGAWAM	5174.	5516.	5486.
ALFORD	45.	46.	48.
AMESBURY	2838.	3122.	2907.
AMHERST	3554.	3808.	3679.
ANDOVER	6458.	6862.	6662.
ARLINGTON	9479.	10155.	9775.
ASHBURNHAM	1063.	1147.	1139.
ASHBY	614.	669.	674.
ASHFIELD	318.	340.	308.
ASHLAND	2613.	2751.	2561.
ATHOL	2585.	2793.	2642.
ATTLEBORO	8399.	8938.	8123.
AUBURN	3979.	4229.	3973.
AVON	1373.	1472.	1394.
AYER	3544.	3811.	3768.
BARNSTABLE	5673.	6141.	5810.
BARRE	936.	1024.	984.
BECKET	240.	259.	265.
BEDFORD	4116.	4364.	4256.
BELCHERTOWN	1581.	1679.	1429.
BELLINGHAM	3986.	4253.	4143.
BELMONT	5377.	5666.	5356.
BERKLEY	605.	658.	610.
BERLIN	680.	729.	717.
BERNARDSTON	456.	480.	473.
BEVERLY	8727.	9402.	8782.
BILLERICA	11124.	11878.	11469.
BLACKSTONE	1726.	1867.	1772.
BLANDFORD	251.	269.	263.
BOLTON	732.	784.	640.
BOSTON	109954.	129926.	102694.
BOURNE	3481.	3823.	3662.
BROXBOROUGH	498.	524.	502.



**TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION**

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
BAXFORD	1418.	1502.	1502.
BEYLSTON	797.	841.	850.
BRAINTREE	9724.	10244.	9828.
BRENTON	600.	625.	523.
BRIDGEWATER	3125.	3438.	3408.
BRIMFIELD	530.	565.	551.
BRISTOL	22001.	24126.	22129.
BROOKFIELD	716.	774.	599.
BROOKLINE	7304.	7841.	7454.
BUCKLAND	511.	551.	559.
BURLINGTON	7760.	8215.	8104.
CAMBRIDGE	11433.	13043.	10700.
CANTON	5137.	5359.	4298.
CARLISLE	885.	943.	918.
CARVER	926.	998.	956.
CHARLEMONT	240.	264.	263.
CHARLTON	926.	992.	1034.
CHATHAM	1079.	1157.	1079.
CHELMSFORD	9396.	9990.	9825.
CHELSEA	5197.	5954.	5079.
CHESHIRE	736.	793.	797.
CHESTER	274.	290.	293.
CHESTERFIELD	308.	325.	260.
CHICPEE	13428.	14273.	13041.
CHILMARK	53.	56.	48.
CLARKSBURG	533.	570.	449.
CLINTON	2319.	2508.	2322.
COHASSET	2701.	2834.	2149.
COLRAIN	374.	403.	408.
CONCORD	4480.	4677.	4654.
CONWAY	274.	300.	263.
CUMMINGTON	138.	149.	151.
DALTON	1871.	1968.	1987.
DANVERS	6328.	6720.	6522.
DARTMOUTH	4878.	5161.	4792.
DECHAM	6696.	7137.	6942.
DEERFIELD	895.	946.	926.

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TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
DENNIS	2213.	2381.	1627.
DIGHTON	1296.	1361.	1319.
DUGGLAS	790.	842.	797.
DUVER	1273.	1323.	1072.
DRACUT	4852.	5173.	4849.
DUDLEY	1427.	1566.	1616.
DUNSTABLE	522.	551.	449.
DUXBURY	2892.	3138.	3116.
EAST BRIDGEWATER	2493.	2655.	2626.
EAST BROOKFIELD	529.	573.	567.
EASTHAM	634.	666.	589.
EASTHAMPTON	2724.	2943.	2773.
EAST LONGMEADOW	3780.	3993.	3838.
EASTON	3667.	3936.	3861.
EDGARTOWN	385.	419.	376.
EGREMONT	254.	266.	271.
ERVING	310.	329.	320.
ESSEX	718.	776.	643.
EVERETT	7452.	8231.	7554.
FAIRHAVEN	3633.	3904.	3612.
FALL RIVER	16703.	18788.	15424.
FALMOUTH	5608.	6075.	5560.
FITCHBURG	8089.	8513.	7922.
FLORIDA	200.	217.	207.
FOXBOROUGH	3831.	4166.	4166.
FRAMINGHAM	16341.	17384.	16078.
FRANKLIN	5671.	6093.	5922.
FREETOWN	1269.	1341.	1314.
GARDNER	3282.	3525.	3188.
GAY HEAD	17.	19.	19.
GEORGETOWN	2272.	2405.	2040.
GILL	331.	359.	331.
GLOUCESTER	6521.	7082.	6493.
GOSHEN	182.	202.	192.
GOSNOLD	9.	9.	10.
GRAFTON	2841.	3018.	2894.
GRANBY	1861.	1962.	1729.

TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
GRANVILLE	379.	402.	339.
GREAT BARRINGTON	1541.	1662.	1694.
GREENFIELD	3825.	4123.	3777.
GROTON	1299.	1390.	1347.
GREVELAND	1919.	2019.	1823.
HADLEY	733.	782.	756.
HALIFAX	1274.	1358.	1337.
HAMILTON	1855.	1962.	1971.
HAMPDEN	1460.	1578.	1628.
HANCOCK	184.	203.	202.
HANSVER	3339.	3550.	3472.
HANSEN	2243.	2444.	2424.
HARDWICK	614.	683.	625.
HARVARD	1005.	1037.	788.
HARWICH	1694.	1818.	1699.
HATFIELD	709.	772.	760.
HAVERHILL	10192.	11299.	10422.
HAWLEY	53.	56.	53.
HEATH	106.	111.	105.
HINGHAM	5573.	5919.	5797.
HINSDALE	375.	406.	411.
HOLBROOK	2969.	3150.	3028.
HOLDEN	3160.	3400.	3444.
HOLLAND	320.	341.	339.
HOLLISTON	3782.	3953.	3911.
HOLYOKE	10425.	11616.	9738.
HOPEDALE	1046.	1114.	1083.
HOPKINTON	1732.	1833.	1748.
HUBBARDSTON	419.	445.	447.
HUDSON	4405.	4813.	4501.
HULL	3244.	3508.	3187.
HUNTINGTON	474.	523.	499.
IPSWICH	3529.	3696.	2614.
KINGSTON	1624.	1780.	1685.
LAKEVILLE	1361.	1440.	1407.
LANCASTER	1011.	1104.	1107.
LANESBOROUGH	878.	943.	949.

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TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
LAWRENCE	10992.	12527.	10523.
LEE	1631.	1806.	1673.
LEICESTER	2215.	2414.	2328.
LENEX	1336.	1481.	1432.
LEOMINSTER	7931.	8548.	7865.
LEVERETT	263.	225.	263.
LEXINGTON	9262.	9766.	9465.
LEYDEN	141.	160.	134.
LINCOLN	1306.	1592.	1409.
LITTLETON	2074.	2123.	1390.
LONGMEADOW	4365.	4567.	4403.
LOWELL	18520.	20925.	18253.
LUDLOW	4388.	4652.	4421.
LUNENBURG	2617.	2727.	2127.
LYNN	17968.	20083.	17326.
LYNNFIELD	3126.	3306.	3260.
MALDEN	11547.	12606.	11487.
MANCHESTER	1457.	1537.	1360.
MANSFIELD	2905.	3111.	2959.
MARBLEHEAD	5248.	5602.	4339.
MARION	852.	920.	888.
MARLBOROUGH	7001.	7571.	7282.
MARSHFIELD	5459.	5827.	5439.
MASHPEE	435.	479.	441.
MATTAPANSETT	1328.	1439.	1389.
MAYNARD	2183.	2342.	2343.
MEDFIELD	2967.	3128.	3069.
MEDFORD	12052.	13030.	12113.
MEDWAY	2596.	2770.	2732.
MELROSE	7147.	7630.	7361.
MENDON	605.	647.	674.
MERRIMAC	1444.	1545.	1283.
METHUEN	6662.	7172.	6789.
MIDDLEBOROUGH	3762.	4097.	3803.
MIDDLEFIELD	62.	66.	65.
MIDDLETON	861.	948.	942.
MILFORD	4121.	4495.	4283.

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TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
MILLBURY	2765.	2947.	2838.
MILLIS	1801.	1921.	1887.
MILLVILLE	534.	572.	551.
MILTON	4491.	4745.	4638.
MONROE	47.	50.	39.
MONSON	1739.	1864.	1829.
MONTAGUE	1964.	2142.	1949.
MONTEREY	141.	147.	150.
MONTGOMERY	145.	151.	155.
MOUNT WASHINGTON	7.	8.	8.
NAHANT	996.	1061.	923.
NANTUCKET	956.	1043.	1010.
NATICK	8519.	9051.	8803.
NEEDHAM	7673.	8077.	7854.
NEW ASHFORD	47.	49.	47.
NEW BEDFORD	19580.	22210.	18165.
NEW BRAINTREE	170.	180.	169.
NEWBURY	1283.	1361.	1121.
NEWBURYPORT	3825.	4175.	3724.
NEW MARLBOROUGH	214.	227.	230.
NEW SALEM	161.	174.	153.
NEXTON	17505.	18544.	17682.
NORFOLK	1211.	1305.	1293.
NORTH ADAMS	3762.	4162.	3823.
NORTHAMPTON	4989.	5324.	4872.
NORTH ANDOVER	3373.	3559.	3484.
NORTH ATTLEBORO	4356.	4731.	4532.
NORTHBOROUGH	3079.	3351.	3351.
NORTHERIDGE	2605.	2774.	2580.
NORTH BROOKFIELD	1223.	1331.	1250.
NORTHFIELD	621.	657.	630.
NORTH READING	3433.	3662.	3542.
NORTON	2349.	2534.	2380.
NORWELL	2660.	2829.	2813.
NORWOOD	7101.	7478.	7195.
OAK BLUFFS	398.	443.	407.
OAKHAM	173.	188.	179.

TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ORANGE	1747.	1895.	1770.
ORLEANS	804.	845.	816.
OTIS	215.	242.	230.
OXFORD	3054.	3252.	3136.
PALMER	2800.	3017.	2813.
PAXTON	1082.	1152.	991.
PEABODY	12007.	12735.	12015.
PELHAM	257.	271.	263.
PEMBROKE	3382.	3656.	3580.
PEPPERELL	1638.	1780.	1799.
PERU	66.	71.	73.
PETERSHAM	334.	356.	264.
PHILLIPSTON	298.	316.	314.
PITTSFIELD	13115.	14162.	12827.
PLAINFIELD	100.	106.	92.
PLAINVILLE	1350.	1443.	1432.
PLYMOUTH	4894.	5283.	5070.
PLYMPTON	457.	429.	403.
PRINCETON	553.	593.	548.
PROVINCETOWN	696.	739.	656.
QUINCY	17404.	18798.	17569.
RANDOLPH	7508.	7972.	7576.
RAYNHAM	2252.	2401.	2334.
READING	6180.	6523.	6440.
REHOBOTH	2001.	2099.	2033.
REVERE	8076.	8817.	8131.
RICHMOND	412.	438.	427.
ROCHESTER	568.	602.	573.
ROCKLAND	4095.	4377.	4182.
ROCKPORT	1104.	1174.	1048.
ROWE	79.	87.	82.
ROWLEY	883.	928.	897.
ROYALSTON	163.	173.	169.
RUSSELL	426.	463.	451.
RUTLAND	790.	853.	849.
SALEM	8441.	9337.	8024.
SALISBURY	1419.	1570.	1418.

TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
SANDISFIELD	131.	141.	131.
SANDWICH	1074.	1162.	1127.
SAUGUS	6429.	6772.	6618.
SAVBY	73.	78.	78.
SCITUATE	5709.	6079.	5809.
SEEKONK	3260.	3478.	3297.
SHARON	3746.	3952.	3666.
SHEFFIELD	533.	568.	571.
SHELburnE	438.	470.	472.
SHERBORN	1511.	1569.	1098.
SHIRLEY	948.	1028.	1013.
SHREWSBURY	5177.	5485.	5336.
SHUTESBURY	162.	170.	153.
SOMERSET	4871.	5133.	4970.
SOMERVILLE	14988.	16893.	14534.
SOUTHAMPTON	940.	1017.	988.
SOUTHBOROUGH	1809.	1959.	1973.
SOUTHBRIDGE	2969.	3256.	3043.
SOUTH WADLEY	4157.	4375.	3958.
SOUTHWICK	2029.	2202.	2106.
SPENCER	2138.	2276.	2194.
SPRINGFIELD	34611.	39037.	33245.
STERLING	1216.	1324.	1309.
STOCKBRIDGE	456.	509.	506.
STONEHAM	4810.	5113.	4867.
STOUGHTON	6933.	7419.	6944.
STON	1339.	1458.	1439.
STURBRIDGE	1475.	1574.	1564.
SUDBURY	5094.	5471.	5595.
SUNDERLAND	282.	300.	299.
SUTTON	1203.	1222.	1248.
SWAMPSCOTT	3504.	3691.	3141.
SWANSEA	3138.	3358.	3168.
TAUNTON	8347.	9166.	8557.
TEMPLETON	1581.	1673.	1630.
TEWKSBURY	7223.	7724.	7554.
TISBURY	586.	637.	626.

**TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION**

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
TOLLAND	28.	30.	32.
TUFTSFIELD	1741.	1843.	1874.
TOWNSEND	1243.	1330.	1369.
TRURO	314.	343.	332.
TYNGSBOROUGH	1216.	1325.	1219.
TYRINGHAM	57.	61.	63.
UPTON	792.	853.	886.
UXBRIDGE	1900.	2018.	1838.
WAKEFIELD	5796.	6131.	5842.
WALES	341.	359.	320.
WALPOLE	5091.	5334.	5223.
WALTHAM	12629.	13532.	12039.
WARE	1567.	1660.	1525.
WAREHAM	3477.	3893.	3499.
WARREN	1030.	1105.	1045.
WARWICK	93.	101.	99.
WASHINGTON	102.	110.	113.
WATERTOWN	7377.	7839.	7025.
WAYLAND	4574.	4784.	3893.
WEBSTER	2436.	2707.	2438.
WELLESLEY	7423.	7791.	6485.
WELLFLEET	463.	499.	389.
WENDELL	110.	116.	103.
WENHAM	981.	1024.	895.
WESTBOROUGH	3530.	3753.	3659.
WEST BOYLSTON	1619.	1721.	1718.
WEST BRIDGEWATER	1704.	1805.	1784.
WEST BROOKFIELD	705.	759.	757.
WESTFIELD	7771.	8346.	7679.
WESTFORD	3709.	3920.	3426.
WESTHAMPTON	238.	250.	250.
WESTMINSTER	1128.	1196.	1185.
WEST NEWBURY	817.	864.	769.
WESTON	2918.	3083.	2963.
WESTPORT	2549.	2802.	2724.
WEST SPRINGFIELD	6045.	6509.	6009.
WEST STOCKBRIDGE	305.	320.	323.



TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS  
FILED BY THE STATE DEPARTMENT, BOSTON COALITION AND  
TEACHERS ASSOCIATION

SCHOOL DISTRICT	TOTAL WEIGHTED FTE PUPIL UNITS, 1975-76, UNDER LEGISLATIVE PROPOSALS FILED BY THE		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
WEST TISBURY	113.	122.	123.
WESTWOOD	3691.	3911.	3870.
WEYMOUTH	14862.	15845.	14936.
WHATELY	232.	245.	245.
WHITMAN	3732.	3983.	3877.
WILBRAHAM	3907.	4215.	4214.
WILLIAMSBURG	628.	678.	649.
WILLIAMSTOWN	1663.	1766.	1632.
WILMINGTON	5580.	5941.	5610.
WINCHENDEN	2258.	2428.	1788.
WINCHESTER	5617.	5964.	5788.
WINDSOR	169.	132.	190.
WINTHROP	4046.	4395.	4131.
WOBURN	9427.	10022.	9639.
WORCESTER	31151.	34643.	30803.
WORTHINGTON	198.	210.	213.
WRENTHAM	1590.	1728.	1662.
YARMSOUTH	4193.	4518.	3636.
TOTAL	1285064.	1399049.	1276355.

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

LEA-NAME	REIMBURSABLE AID RECEIPTS IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:			REIMBURSABLE AID RECEIPTS IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER IN BILLS FILED BY:			PERCENT CHANGE IN AID RECEIPTS BETWEEN 1973 AND 1976 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ABINGTON	1395976.	1395976.	1349231.	1897977.	1867554.	1697773.	35.5606	33.7834	25.8331
ACTON	1431934.	1431934.	1316132.	1431934.	1521930.	1395100.	.0000	6.2864	6.0000
ACUSHNET	486749.	486749.	462623.	702727.	552035.	703776.	44.2488	95.5906	52.1374
ACAMS	638149.	688149.	688149.	1405669.	1262304.	1548403.	104.2681	83.4347	125.0038
AGAWAM	680043.	680043.	613235.	2398822.	2507459.	2186539.	252.7456	263.7205	256.5579
ALFORD	5827.	5827.	5827.	5827.	12042.	3177.	.0000	106.6647	6.0000
AMESBURY	699251.	699251.	657364.	1683609.	1715445.	1735496.	140.7730	145.3260	164.0063
ANDOVER	646661.	646661.	590235.	2270504.	2219157.	2778204.	251.1119	243.1715	370.6943
ANDOVER	836796.	836796.	674342.	1581133.	1940837.	1927313.	83.9514	132.2341	185.8961
ARLINGTON	1123891.	1123891.	952006.	5043039.	4551361.	5924554.	343.7124	304.9644	522.3230
ASH-BURNHAM	286793.	286793.	276513.	493667.	555371.	434322.	73.6649	93.6454	75.1534
ASHBY	0.	0.	0.	357936.	323679.	452225.	.0000	.0000	.0000
ASHFIELD	92839.	92839.	89400.	92839.	126953.	98188.	.0000	36.7450	6.0000
ASHLAND	970703.	970703.	940844.	1132193.	1245444.	1142746.	16.6264	28.6124	21.4597
ATHOL	640476.	640476.	612576.	1946052.	1700096.	1702555.	203.8445	165.4426	179.0754
BATTLEBORO	2407236.	2407236.	2279646.	5103362.	4654846.	5400840.	112.2501	93.3589	136.9157
BAURN	714549.	714549.	658418.	1972801.	2009530.	2033993.	176.0903	181.2025	208.8203
AVEN	418224.	418224.	379550.	55479.	666337.	661060.	32.8115	59.2302	75.0520
AYER	578477.	578477.	548032.	1067001.	2174663.	1983358.	84.4500	275.9237	262.2703
BARNSTABLE	701160.	701160.	593064.	701160.	1431800.	628643.	.0000	111.3355	6.0000
BARRE	330998.	330998.	314629.	655506.	405508.	636391.	58.0392	83.8404	102.2670
BECKET	29922.	29922.	29922.	29922.	31711.	31711.	.0000	143.5369	6.0000
BEDFORD	745627.	745627.	650663.	1495494.	1643477.	1635472.	100.5686	120.4154	159.0391
BELCHERTOWN	455057.	455057.	424731.	977299.	1017098.	797521.	114.7641	123.5100	87.7703
BELLINGHAM	1363903.	1363903.	1316051.	2538645.	2458848.	2605531.	90.5300	82.4798	97.2810
BELMONT	747437.	747437.	652414.	1729239.	1491534.	2035862.	131.3558	99.5531	212.0506
BERKLEY	264590.	264590.	248436.	290916.	554024.	299176.	9.7338	33.5900	20.4238
BERLIN	227310.	227310.	227310.	363288.	364210.	336261.	59.8206	60.2253	47.4593
BERNARDSTON	199523.	199523.	196315.	265105.	257541.	244783.	32.5693	29.0783	24.6228
BEVERLY	1798279.	1798279.	1691184.	4279805.	4298563.	3904645.	137.9945	139.0267	180.8823
BILLERICA	2915465.	2915465.	2738684.	5789202.	6200541.	5130702.	98.5006	112.6046	85.9837
BLACKSTONE	543757.	543757.	518532.	1238813.	1174317.	1097013.	125.7488	113.9957	111.5612
BLANDFORD	37549.	37549.	37549.	40862.	100498.	67699.	62.0362	167.6440	80.2806
BOSTON	99735.	99735.	89491.	102764.	256940.	104340.	3.0371	157.6230	15.9923
BOSTON	41197360.	41197360.	38027536.	94347008.	84640224.	101556560.	129.0122	105.4505	147.0606
BURNING	972481.	972481.	955665.	972481.	1339049.	1013005.	.0000	37.6941	6.0000
BURNING	94803.	94803.	86594.	94803.	116251.	91790.	.0000	22.6346	6.0000

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THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

LEA NAME	REIMBURSABLE AID RECEIPTS IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:			REIMBURSABLE AID RECEIPTS IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER IN BILLS FILED BY:			PERCENT CHANGE IN AID RECEIPTS BETWEEN 1973 AND 1976 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ACENNIS	208467.	208467.	208467.	208467.	548514.	220975.	.0000	163.1120	6.0000
ACIGTON	317826.	317826.	293884.	647040.	653743.	566017.	103.5330	105.6921	92.5936
ACOLAS	192870.	192870.	192870.	395696.	432502.	357433.	105.1621	124.2455	85.3231
ACOVER	175273.	175273.	153702.	175273.	175273.	162924.	.0000	.0000	6.0000
ACRACUT	192231.	192231.	1978691.	3406082.	3086297.	2925710.	71.3177	55.6833	47.8409
ACUDLEY	97158.	97158.	97158.	623154.	880538.	876170.	541.3321	806.2947	801.7591
ACUNSTABLE	75179.	75179.	70795.	75179.	122252.	75043.	.0000	62.6143	6.0000
ACUNBURY	286461.	286461.	190036.	286461.	546907.	201433.	.0000	90.9185	6.0000
ACUNBRIDGEWATER	899345.	899345.	861238.	1273264.	1337631.	1347473.	42.0538	48.6513	56.4436
ACUNBROOKFIELD	137553.	137553.	137553.	287798.	295715.	267779.	109.2272	115.7097	54.6734
ACUNHAM	78470.	78470.	67490.	78470.	166072.	71539.	.0000	111.6379	6.0000
ACUNHAMPTON	659806.	659806.	619290.	1543737.	1523034.	1370566.	136.9995	130.8304	121.3124
ACUNLONGMEADOW	862472.	862472.	817161.	1286336.	1313639.	1363304.	49.1452	52.3109	66.8342
ACUNLYNN	1246394.	1246394.	1208479.	1774281.	1271230.	1737178.	42.3531	50.1315	43.7491
ACUNMARTIN	45235.	45235.	30624.	45235.	107952.	22673.	.0000	138.6450	6.0000
ACUNMARTIN	24263.	24263.	24263.	24263.	69335.	25719.	.0000	185.7633	6.0000
ACUNMARTIN	74131.	74131.	58238.	74131.	88710.	62790.	.0000	19.3440	6.0000
ACUNMARTIN	100159.	100159.	91147.	145146.	255426.	145913.	44.8558	184.8591	61.1321
ACUNMARTIN	1148994.	1148994.	992545.	2808847.	3532114.	3258374.	144.4513	211.7508	228.3454
ACUNMARTIN	1003844.	1003844.	927956.	2378070.	2232127.	2111399.	136.8963	122.3579	127.5322
ACUNMARTIN	6469514.	6469514.	6001088.	12914216.	12253992.	10530496.	99.6443	89.4084	75.1764
ACUNMARTIN	673973.	673973.	613551.	673973.	1540087.	650682.	.0000	128.5087	6.0000
ACUNMARTIN	1986521.	1986521.	1676110.	5556332.	5230709.	5151438.	179.7116	164.8202	174.5808
ACUNMARTIN	58525.	58525.	50994.	58525.	58525.	54054.	.0000	.0000	6.0000
ACUNMARTIN	1148629.	1148629.	1148629.	1750849.	1951396.	2223689.	52.4295	69.8891	94.1174
ACUNMARTIN	2284509.	2284509.	1948183.	6029123.	6535400.	6257462.	163.9132	186.0745	221.1782
ACUNMARTIN	1940934.	1940934.	1826349.	3515283.	3476368.	3185594.	81.2675	79.1020	74.4241
ACUNMARTIN	298127.	298127.	284634.	502567.	613927.	445479.	63.5814	105.9279	86.5094
ACUNMARTIN	705136.	705136.	641431.	2330711.	2086910.	2034866.	231.1007	198.9534	217.2141
ACUNMARTIN	2942.	2942.	2942.	2942.	4916.	3119.	.0000	67.1056	6.0000
ACUNMARTIN	507499.	507499.	475268.	1146684.	1171097.	1121623.	125.9480	130.7535	135.9580
ACUNMARTIN	84289.	84289.	79790.	84289.	133462.	84577.	.0000	64.2708	6.0000
ACUNMARTIN	1732244.	1732244.	1596262.	2850913.	3254131.	3099905.	64.5792	67.9747	54.1978
ACUNMARTIN	14543.	14543.	13562.	14543.	55219.	14376.	.0000	279.6943	6.0000
ACUNMARTIN	883.	883.	883.	883.	2394.	936.	.0000	171.0958	6.0000
ACUNMARTIN	841555.	841555.	797559.	1794539.	1679260.	1573149.	113.4785	99.5425	97.2430
ACUNMARTIN	721200.	721200.	705648.	1065832.	1065424.	902969.	47.7867	47.7292	27.9659

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
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DURING FY. 75-76

LEA-NAME	REIMBURSABLE AID RECEIPTS IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:			REIMBURSABLE AID RECEIPTS IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER IN BILLS FILED BY:			PERCENT CHANGE IN AID RECEIPTS BETWEEN 1973 AND 1976 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ACRANVILLE	36726.1	36786.1	34954.1	36786.1	119248.1	37051.1	.0000	224.1673	6.0000
GREAT BARRINGTON	188276.1	188276.1	188276.1	695097.1	725961.1	820132.1	269.1902	322.7629	335.6116
GREENFIELD	973692.1	973692.1	917901.1	1914253.1	1995459.1	2018337.1	96.5974	104.9374	112.8861
GROTON	432886.1	432886.1	408279.1	536735.1	593095.1	596315.1	23.9900	37.0094	46.0357
ISABELAND	669585.1	669685.1	659555.1	1265751.1	1111095.1	1126213.1	89.0069	65.9131	70.7509
MADELEY	105416.1	105416.1	99973.1	364431.1	366198.1	383126.1	245.7070	247.9834	289.8290
HALIFAX	291608.1	291608.1	277371.1	488898.1	458619.1	489551.1	67.6569	125.8575	76.4963
HAMILTON	314619.1	314619.1	302000.1	608256.1	695502.1	599965.1	93.3309	121.0616	98.6639
HAMPDEN	387915.1	387915.1	381513.1	790013.1	798903.1	821293.1	103.6563	105.9883	115.2726
HANCOCK	46464.1	46464.1	45725.1	46464.1	68262.1	42532.1	.0000	48.2040	6.0000
HANDOVER	1355367.1	1355367.1	1296315.1	1355367.1	1497307.1	1374094.1	.0000	10.4724	6.0000
HANSON	824624.1	824624.1	762541.1	1088560.1	1218645.1	1146258.1	32.0058	47.7819	50.3208
HARDWICK	192030.1	192030.1	177838.1	429441.1	397273.1	442791.1	123.6323	105.8839	148.9655
HARVARD	130531.1	130531.1	114911.1	820542.1	674507.1	769325.1	536.2755	416.7405	570.0190
HARVICH	223438.1	223438.1	183256.1	223438.1	462607.1	194887.1	.0000	107.0405	6.0000
HATHFIELD	128084.1	128084.1	127149.1	208073.1	235843.1	259201.1	52.4506	162.2048	103.8553
HAVERTHILL	3311653.1	3311653.1	3096307.1	7070464.1	6438521.1	6571983.1	113.5025	94.4202	112.2522
HAWLEY	13312.1	13312.1	13312.1	13312.1	15031.1	14111.1	.0000	13.2902	6.0000
HEATH	16054.1	16054.1	15120.1	16054.1	29812.1	16027.1	.0000	85.7000	6.0000
HILGAM	1570762.1	1570762.1	1461158.1	2042667.1	2085236.1	2307402.1	30.0430	32.0435	57.9214
HINSDALE	114299.1	114299.1	114299.1	114299.1	161002.1	144300.1	.0000	40.8606	26.2674
HOLBROOK	1058019.1	1058019.1	986940.1	1759345.1	1709982.1	1818038.1	66.2867	60.7704	84.2096
HOLDEN	785364.1	785364.1	766391.1	1429577.1	1385646.1	1574908.1	81.9242	76.3213	105.4966
HOLLAND	43723.1	43723.1	37163.1	43723.1	89100.1	39393.1	.0000	103.7320	6.0000
HOLLISTON	1249242.1	1249242.1	1205748.1	1675078.1	1715613.1	1951123.1	34.0875	37.3323	61.8155
HOLYSKE	3332961.1	3332961.1	3178203.1	7364755.1	7009050.1	5913652.1	120.9673	110.2949	95.4354
HUNDEDALE	181247.1	181247.1	166787.1	651057.1	614768.1	690187.1	259.2097	232.1877	313.8132
HUNTINGTON	313038.1	313038.1	292772.1	634846.1	771611.1	649231.1	118.7741	146.4912	121.7531
HUBBARDSTON	143768.1	143768.1	140456.1	198578.1	211300.1	190323.1	32.1236	46.2730	35.7206
HUDSON	1523819.1	1523819.1	1463991.1	2730574.1	2656719.1	2544024.1	79.1928	74.3441	73.7732
HULL	1306275.1	1306275.1	1215976.1	1834612.1	1816728.1	1819436.1	40.4461	39.0770	47.6276
HUNTINGTON	176487.1	176487.1	176487.1	252755.1	268349.1	306767.1	43.2142	52.0501	73.8167
HUNTSVILLE	845642.1	845642.1	739205.1	1370476.1	1616951.1	1101073.1	63.1276	91.2146	48.9537
HUNTSVILLE	498421.1	498421.1	484152.1	597209.1	807807.1	625039.1	19.8202	62.0732	29.0997
ILAKEVILLE	293047.1	293047.1	282926.1	455143.1	599735.1	408055.1	55.3139	104.6550	44.2269
ILANCASTER	233196.1	233196.1	223178.1	346262.1	614825.1	583088.1	42.4854	163.3517	181.2650
ILAVESBOROUGH	271768.1	271768.1	269726.1	467695.1	463539.1	469263.1	72.0934	70.5644	73.9795

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LAWRENCE	3952403.	3952403.	3747351.	8260125.	7532318.	6797341.	103.9914	91.8407	81.3905
LEE	262114.	262114.	241410.	827843.	893503.	747073.	215.2932	240.8834	209.4622
LEICESTER	768885.	768885.	727960.	1596842.	1467329.	1442076.	107.6828	90.8345	98.0982
LENEX	277880.	277880.	256264.	450929.	581273.	427864.	62.2747	103.1323	66.6451
LEMINSTER	2151244.	2151244.	2121009.	4251020.	4320467.	3693511.	97.6075	100.8357	74.2008
LEVERETT	95165.	95165.	90393.	95165.	110213.	95817.	.0000	15.8131	6.0000
LEXINGTON	2257535.	2257535.	1931277.	2664475.	2603955.	3218185.	18.0258	15.5570	62.4293
LEYDEN	43930.	43930.	43661.	43930.	6172.	46281.	.0000	40.5055	6.0000
LINCOLN	256172.	256172.	191039.	338553.	292833.	431693.	32.1585	14.7016	125.9712
LITTLETON	471143.	471143.	471143.	637619.	932501.	792399.	77.7845	97.9232	68.3138
LONGMEADOW	754730.	754730.	627885.	1145033.	730223.	1365977.	51.7203	3.2777	117.5565
LORWELL	6600514.	6600514.	6305216.	13884234.	13139467.	11763035.	110.3508	99.0973	86.5604
LUDLOW	1532319.	1532319.	1480201.	2641284.	2431510.	2386283.	72.3717	52.6417	81.7543
LUNENBURG	662067.	662067.	630179.	1471605.	1375073.	1136221.	122.2743	107.6939	80.3013
LYNN	3753283.	3753283.	3478160.	12689462.	11918130.	12036311.	235.0896	217.5300	247.7037
LYNNFIELD	464511.	464511.	425932.	898322.	912553.	1086213.	93.4037	98.4546	155.1846
MALDEN	3505783.	3505783.	3220331.	6913664.	6706681.	6487728.	97.2074	91.3034	97.7766
MANCHESTER	174502.	174502.	160571.	174502.	253039.	170205.	.0000	45.0056	6.0000
MANSFIELD	992538.	992538.	942755.	1409172.	1506379.	1688545.	41.9766	51.7704	79.1059
MARBLEHEAD	719869.	719869.	640829.	719869.	844381.	679279.	.0000	17.2925	6.0000
MARION	90369.	90369.	75695.	90369.	201819.	80237.	.0000	123.3273	6.0000
MARLBOROUGH	2442360.	2442360.	2279991.	3624935.	3724113.	3307481.	48.4193	52.4501	45.0655
MARSHFIELD	1841537.	1841537.	1753763.	1841537.	2183638.	1853565.	.0000	18.5794	6.0000
MASHPEE	50727.	50727.	50727.	50727.	119403.	53771.	.0000	135.2826	6.0000
MATTAPOISETT	167172.	167172.	156775.	167172.	439141.	168182.	.0000	162.6882	6.0000
MAYNARD	560490.	560490.	548339.	1099006.	1145522.	1105178.	96.0795	104.3736	101.5501
MEADOWFIELD	1012582.	1012582.	969670.	1316519.	1286642.	1397724.	32.9788	27.0655	44.1443
MEDFORD	3063089.	3063089.	2853734.	7753040.	7105425.	7384036.	153.1117	132.0019	176.2698
MELROSE	833711.	833711.	805071.	1233337.	1350461.	1274038.	47.6334	61.9795	58.2514
MELROSE	1537710.	1537710.	1534853.	4073008.	3658478.	4355328.	164.8748	137.9172	153.7648
MENDON	103847.	103847.	102704.	234431.	234314.	247089.	125.7464	173.7215	140.8334
MERRIMAC	408445.	408445.	408445.	974330.	903419.	866687.	138.5461	121.4746	112.1919
METHUEN	2005361.	2005361.	1901730.	3716347.	3683425.	3457564.	85.3206	83.5282	81.8115
MIDDLEBOROUGH	1168699.	1168699.	1058045.	2231991.	2273757.	2078199.	90.9808	94.5545	89.2635
MIDDLEFIELD	6199.	6199.	6199.	6199.	17973.	6571.	.0000	190.0037	6.0000
MIDDLETON	485781.	485781.	485781.	485781.	485781.	521843.	.0000	.0000	7.4236
MILFORD	1122381.	1122381.	1049076.	2644567.	2506912.	3204545.	135.62	123.5343	205.4635



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MILLBURY	966865.	966865.	918010.	1875423.	1710629.	1656619.	93.9695	76.9233	80.4574
MILLIS	427875.	427875.	409369.	809375.	360527.	787330.	89.1614	101.1163	92.3276
MILLVILLE	122433.	182433.	182433.	400996.	346748.	355853.	119.8046	90.0495	95.0624
MILTON	576239.	576239.	458528.	1743185.	1505875.	2127764.	202.5107	161.3283	344.0422
MILWAUKEE	5087.	5087.	3690.	5087.	13791.	3911.	.0000	171.1114	6.3000
MORSE	535229.	535229.	514656.	1160755.	1125439.	1045360.	116.8707	110.2724	103.5254
MONTAGUE	729340.	729340.	696432.	1226749.	1212923.	1204793.	68.1999	66.3042	72.9951
MONTGOMERY	17787.	17787.	17787.	17787.	33343.	18854.	.0000	115.5655	6.0000
MOUNT WASHINGTON	52455.	52455.	52455.	52455.	54863.	55602.	.0000	4.6018	6.0000
NAHANT	580.	580.	580.	580.	1955.	615.	.0000	237.0564	6.0000
NANTUCKET	181745.	181745.	159105.	414932.	407307.	363131.	128.3323	124.1090	123.2323
NATICK	63564.	63564.	63564.	63564.	282872.	67378.	.0000	345.0148	6.0000
NEEDHAM	1590010.	1590010.	1427336.	3357107.	3597105.	3244833.	111.2632	126.2316	127.3345
NEW ASHFORD	1251519.	1251519.	1106614.	1340773.	1704416.	1622125.	7.1316	36.1878	46.5945
NEW BEDFORD	4722.	4722.	4722.	4722.	12772.	5005.	.0000	170.4825	6.0000
NEW BRANTREE	5096390.	5096390.	4625760.	14027009.	13879391.	13453566.	175.2341	172.3376	190.3400
NEW HAVEN	74315.	74315.	72047.	74315.	96217.	86725.	.0000	29.4723	20.3722
NEW HAVEN	428476.	428476.	415788.	453398.	612708.	592539.	52.5067	44.3939	43.9736
NEW HAVEN	91325.	91325.	829808.	2351701.	2319995.	2176015.	157.4314	153.5607	162.2312
NEW MARLBOROUGH	15281.	15281.	15281.	15281.	59273.	16198.	.0000	287.8894	6.0000
NEW SALEM	57766.	57766.	52610.	57766.	75927.	55767.	.0000	31.4385	6.0000
NEEDHAM	3029383.	3029383.	2494261.	6605293.	5145245.	7335501.	118.0408	69.8447	216.1457
NORFOLK	276009.	276009.	264139.	595876.	669529.	584988.	115.8899	142.5750	121.4698
NORTH ADAMS	1266005.	1266005.	1186345.	2811323.	2642743.	2571271.	122.0625	109.7466	116.7338
NORTHAMPTON	1246259.	1246259.	1106984.	3228392.	3041312.	3388825.	159.0466	144.0352	206.1313
NORTH ANDOVER	675370.	675370.	605972.	1304295.	1452930.	1539824.	93.1230	115.1309	160.6283
NORTH ATTLEBORO	1407832.	1407832.	1347869.	2557782.	2470032.	2287722.	81.6823	75.4515	69.7202
NORTHEAST	1082659.	1082659.	1046351.	1448561.	1544662.	1560508.	33.7966	42.6730	49.1381
NORTH BRIDGE	647611.	647611.	600586.	1909536.	1693163.	1626267.	194.8662	162.2195	170.7755
NORTH BRIDGEFIELD	330938.	330938.	321218.	827932.	786602.	727156.	150.1774	137.6836	126.3744
NORTHFIELD	119702.	119702.	111921.	208381.	267238.	210508.	74.0829	123.2524	88.0963
NORTH READING	1393383.	1393383.	1340546.	1607518.	1723926.	1548311.	15.3680	23.7223	15.4955
NORTON	625440.	625440.	592908.	1297684.	1185079.	1350555.	107.3475	89.3521	127.7348
NORWELL	606528.	606528.	558462.	606528.	888854.	731554.	.0000	46.5479	30.9944
NORWOOD	1864138.	1864138.	1690829.	3348288.	3271152.	3796420.	79.4143	75.4780	124.3300
SAK BLUFFS	43174.	43174.	28078.	43174.	114000.	29763.	.0000	164.0487	6.0000
SAXHAM	58281.	58281.	58281.	61611.	33036.	63939.	5.7135	42.4753	9.0000

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BRIDGE	763237.	763237.	744367.	1563244.	1236092.	1187120.	77.45101	60.89381	59.48051
BURLEANS	104006.	104006.	89674.	104006.	126116.	95054.	.00001	21.25321	6.00001
CTIS	23028.	23028.	21708.	23028.	83017.	23010.	.00001	260.50611	6.00001
DANFORD	1455899.	1455899.	1424769.	2180756.	1970279.	2168626.	49.78761	35.32071	31.14811
DANVERS	534867.	534867.	516491.	1806238.	1480291.	1559380.	237.69791	214.15111	202.31491
DARTMOUTH	171324.	171324.	158018.	501319.	514379.	444699.	192.61431	200.23771	101.42291
DEARSDY	2676971.	2676971.	2471450.	6348495.	6219314.	7398454.	137.15211	132.34521	193.35671
DELMAR	29096.	29096.	28312.	63891.	104901.	60812.	119.55591	260.53561	143.07151
DEMBROKE	1077251.	1077251.	1036591.	1716959.	1841136.	2100936.	59.33341	70.91061	102.67931
DEPPERELL	583697.	583697.	583697.	966036.	969319.	982413.	65.50291	69.49191	68.30971
DEPU	9142.	9142.	9142.	9142.	15481.	9691.	.00001	102.15011	6.00001
PETERSHAM	63423.	63423.	60694.	110903.	159393.	92549.	74.86591	151.79301	52.51031
PILLISTON	109673.	109673.	106431.	142515.	157353.	133660.	29.94671	43.47431	
PITTSFIELD	3354015.	3354015.	3045401.	7528402.	7263303.	7877288.	124.47421	116.71941	
PLAINFIELD	8035.	8035.	8035.	8035.	25895.	8517.	.00001	259.67	
PLAINVILLE	534331.	534331.	516351.	655951.	715089.	716051.	22.76071	33.2	
PLYMOUTH	573447.	573447.	493080.	573447.	1322312.	523337.	.00001	130.59011	6.00001
PLYMPTON	93321.	93321.	86785.	93321.	142224.	91992.	.00001	52.40351	6.00001
PRINCETON	196825.	196825.	193289.	209970.	267692.	215325.	6.67261	34.00521	11.40121
PROVINCETOWN	103738.	103738.	79429.	103738.	219467.	84195.	.00001	111.55371	6.00001
QUINCY	5191040.	5191040.	4983120.	9535262.	9235921.	11376883.	83.62731	77.63191	123.03151
RANDOLPH	2998389.	2998389.	2853254.	3993692.	3801730.	4419823.	33.19461	29.79401	54.90461
RAYNHAM	489349.	489349.	448609.	1055086.	1068228.	1177028.	115.61011	117.49321	162.37221
READING	1629079.	1629079.	1521314.	2609488.	2625456.	2722593.	60.18181	61.16201	78.76321
REHOBOTH	674211.	674211.	634176.	674211.	919433.	653475.	.00001	35.37171	7.77381
REVERE	2422143.	2422143.	2245175.	4963478.	4757142.	5634512.	104.92091	96.40221	150.96091
RICHMOND	152690.	152690.	151493.	152690.	152690.	160583.	.00001	.00001	6.00001
ROCHESTER	100255.	100255.	91930.	100255.	194310.	97499.	.00001	93.81611	6.00001
ROCKLAND	1445411.	1445411.	1343944.	2631820.	2545743.	2692424.	82.02521	76.12301	100.73421
ROCKPORT	92333.	92333.	92333.	92333.	240439.	97873.	.00001	160.43321	6.00001
ROSE	10235.	10235.	10049.	10235.	23349.	10652.	.00001	123.12791	6.00001
ROWLEY	227267.	227267.	214935.	397534.	423486.	419918.	74.90391	92.92191	95.36031
ROYALSTON	86759.	86759.	83430.	86759.	87291.	105457.	.00001	.61311	25.40121
RUSSELL	84694.	84694.	84694.	157688.	199093.	168989.	86.18341	135.02191	99.52921
ROUTLAND	244209.	244209.	244209.	460384.	450113.	451372.	83.61241	84.21431	84.83041
SALEM	1622352.	1622352.	1475322.	4045026.	4544244.	3700005.	149.33091	150.10221	150.79301
SALISBURY	218911.	218911.	198568.	218911.	556216.	210482.	.00001	154.08211	6.00001



THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

LEA-NAME	REIMBURSABLE AID RECEIPTS IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:			REIMBURSABLE AID RECEIPTS IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER IN BILLS FILED BY:			PERCENT CHANGE IN AID RECEIPTS BETWEEN 1973 AND 1975 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
SANDISFIELD	18922.	18922.	17603.	18922.	36622.	18755.	.0000	93.8135	6.0000
SANDWICH	91283.	91283.	91283.	91283.	308403.	96760.	.0000	237.8537	6.0000
SAUGUS	1051703.	1051703.	960064.	2811380.	3048692.	2813227.	167.2156	123.2800	193.0249
SAVBY	10013.	10013.	10013.	10013.	20305.	10614.	.0000	102.7233	6.0000
SCITUATE	1369587.	1369587.	1266138.	2283183.	2454146.	2178539.	67.1444	79.1822	70.0617
SEEKONK	952974.	952974.	918335.	1004521.	1371332.	1046346.	5.4091	43.9002	13.9354
SHARON	685201.	685201.	621468.	1364225.	1377397.	1564617.	59.0985	101.0203	151.7614
SHEFFIELD	82872.	82872.	82872.	82872.	164936.	87844.	.0000	99.0250	6.0000
SHELBORNE	95272.	95272.	95272.	208277.	229135.	257649.	113.6129	140.8074	170.4565
SHERBORN	148240.	148240.	131803.	148240.	231686.	139711.	.0000	58.2909	6.0000
SHIRLEY	314317.	314317.	305152.	708535.	642938.	650400.	125.4206	104.8507	113.1391
SILVERSBURY	1381624.	1381624.	1324047.	2390506.	2336433.	2884343.	73.0214	69.1077	117.8429
SILVERVILLE	14902.	14902.	14902.	14902.	48336.	15796.	.0000	207.5830	6.0000
SOMERSET	405725.	405725.	364335.	405725.	1310705.	386248.	.0000	223.0528	6.0000
SOMERVILLE	4567883.	4567883.	4268173.	11564437.	10631561.	12501600.	153.1694	132.7453	192.2038
SOUTHAMPTON	267177.	267177.	267177.	350433.	439761.	340321.	31.1939	64.5952	97.3763
SOUTHBRIDGE	433241.	433241.	410071.	433241.	591971.	455877.	.0000	35.6379	11.1213
SOUTHERIDGE	758169.	758169.	705350.	1587563.	1629777.	2095818.	162.1273	141.3415	197.1032
SOUTH HADLEY	980953.	980953.	980953.	2703321.	2457281.	2302473.	175.5811	150.4923	134.7179
SOUTH WICK	729476.	729476.	704286.	829528.	1019486.	859627.	13.7704	39.7560	21.1357
SPENCER	540504.	540504.	524707.	1416932.	1325275.	1243039.	162.1501	145.1924	133.2279
SPRINGFIELD	12467339.	12467339.	12458135.	25640224.	24034896.	21845440.	105.6591	92.7829	75.6327
STERLING	337511.	337511.	325421.	493277.	575257.	553609.	46.1514	70.4409	70.1210
STOCKBRIDGE	31788.	31788.	31788.	31788.	132570.	33695.	.0000	317.0442	6.0000
STONEHAM	1129342.	1129342.	1056536.	2132148.	2161554.	2445231.	93.2229	91.3994	131.4364
STOUGHTON	2043626.	2043626.	1947278.	3564081.	3723758.	3073424.	74.3999	82.2133	87.8318
STONINGHAM	314563.	314563.	286107.	484415.	563942.	584605.	53.9962	79.2781	104.3308
STURBRIDGE	267053.	267053.	267053.	372470.	543754.	384685.	39.4743	103.6279	44.0482
STURBOROUGH	1171216.	1171216.	1124997.	1171216.	1422619.	1192497.	.0000	21.4651	6.0000
SUNDERLAND	43350.	43350.	38961.	140812.	154014.	171304.	245.6017	255.2810	332.6214
SUTTON	462486.	462486.	449409.	538677.	631257.	503456.	16.4743	36.4503	13.7328
SWAMPSCOTT	474724.	474724.	388847.	1074225.	963096.	1137855.	126.2040	103.0455	132.6222
SWANSEA	596798.	596798.	562763.	1426819.	1635749.	1263076.	139.0790	174.0375	124.4413
TACONIC	2703179.	2703179.	2596341.	5786155.	5546139.	5220373.	114.0500	105.1709	100.9119
TEMPLETON	603480.	603480.	596094.	1145320.	1064678.	1077697.	89.7975	76.4562	80.7331
TEANSBURY	2654191.	2654191.	2560445.	3271432.	4084732.	3371377.	23.2629	53.8974	31.6713
TITUSBURY	71813.	71813.	61695.	71813.	163884.	65397.	.0000	128.2087	6.0000

THREE SCHOOL FINANCE ALIIS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

LEA NAME	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	PERCENT CHANGE IN AID RECEIPTS BETWEEN 1973 AND 1976 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:	
										REIMBURSABLE AID RECEIPTS IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:	REIMBURSABLE AID RECEIPTS IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER IN BILLS FILED BY:
ANDOVER	6311	6311	6311	6311	7915	5192	4000	152,015	6,000		
ANDOVER	6333	6333	6333	6333	6502	6502	4000	152,015	6,000		
ANDOVER	3754	3754	3754	3754	6279	7504	80,143	67,173	12,970		
ANDOVER	3251	3251	3251	3251	3251	3415	4000	16,631	6,000		
ANDOVER	4291	4291	4291	4291	5917	6433	43,337	60,555	17,218		
ANDOVER	6313	6313	6313	6313	1595	6632	4000	152,015	6,000		
ANDOVER	2656	2656	2656	2656	4910	5475	93,815	84,815	9,000		
ANDOVER	4908	4908	4908	4908	1120	1000	145,133	137,117	8,016		
ANDOVER	9276	9276	9276	9276	2378	2928	157,114	108,042	49,072		
ANDOVER	10682	10682	10682	10682	1438	1100	102,000	112,650	10,650		
ANDOVER	10508	10508	10508	10508	2217	2505	102,000	112,650	10,650		
ANDOVER	19512	19512	19512	19512	6137	6001	133,103	133,103	0		
ANDOVER	4260	4260	4260	4260	9952	9842	133,103	133,103	0		
ANDOVER	3433	3433	3433	3433	1152	3064	133,103	133,103	0		
ANDOVER	2603	2603	2603	2603	6271	6285	130,830	128,424	2,406		
ANDOVER	1407	1407	1407	1407	4540	3780	129,431	179,750	50,319		
ANDOVER	3379	3379	3379	3379	3515	3599	422,072	7,000	415,072		
ANDOVER	8025	8025	8025	8025	3573	4615	7,887	15,474	7,587		
ANDOVER	5742	5742	5742	5742	1040	1055	216,305	171,785	44,520		
ANDOVER	5630	5630	5630	5630	1645	1532	14,625	14,625	0		
ANDOVER	1140	1140	1140	1140	1100	1100	175,439	175,439	0		
ANDOVER	4918	4918	4918	4918	5601	4725	126,000	126,000	0		
ANDOVER	3724	3724	3724	3724	5601	4725	126,000	126,000	0		
ANDOVER	6022	6022	6022	6022	2150	2150	126,000	126,000	0		
ANDOVER	8073	8073	8073	8073	1307	1307	38,224	38,224	0		
ANDOVER	4746	4746	4746	4746	7073	7720	54,045	54,045	0		
ANDOVER	6152	6152	6152	6152	5376	5403	49,237	54,160	4,923		
ANDOVER	1422	1422	1422	1422	5761	5130	135,435	162,000	26,565		
ANDOVER	2740	2740	2740	2740	4136	5725	49,042	49,042	0		
ANDOVER	1291	1291	1291	1291	1291	1421	22,297	43,000	20,703		
ANDOVER	5052	5052	5052	5052	5112	5112	90,000	90,000	0		
ANDOVER	3453	3453	3453	3453	4150	4150	15,907	44,137	28,230		
ANDOVER	2166	2166	2166	2166	3300	3300	62,075	76,712	14,637		
ANDOVER	3830	3830	3830	3830	3340	3340	4000	4000	0		
ANDOVER	4614	4614	4614	4614	1070	5038	4000	4000	0		
ANDOVER	8215	8215	8215	8215	2772	2401	202,142	237,730	35,588		
ANDOVER	9301	9301	9301	9301	1438	1578	35,143	51,672	16,529		

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY. 75-76

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	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
WEST WISBURY	6869.	6869.	6869.	6869.	31428.	7281.	.0000	357.5332	6.0000
WESTWOOD	474890.	474890.	411888.	474890.	638659.	436601.	.0000	34.4856	6.0000
WILMOUTH	3271428.	3271428.	3072411.	7560890.	6891872.	7217129.	131.1189	110.6686	134.9011
WILMOT	56841.	56841.	56841.	56841.	85492.	60251.	.0000	50.4051	6.0000
WILMINGTON	1037256.	1037256.	1003703.	2357925.	2193992.	2515982.	127.3233	111.5138	150.6700
WILMINGTON	1133599.	1133599.	1084590.	1647462.	1657135.	1790141.	45.3307	46.1835	65.0523
WILMINGTON	248181.	248181.	242156.	380047.	869848.	406701.	53.1331	49.0234	67.9502
WILMINGTON	193616.	193616.	193616.	896937.	853097.	904390.	363.2556	340.6123	367.1047
WILMINGTON	1382671.	1382671.	1233381.	1843413.	2535249.	2162774.	33.3226	83.3588	75.3533
WINDHOLM	707538.	707538.	678764.	1644005.	1494555.	1191603.	132.3557	111.2331	75.5548
WINDHOLM	816400.	816400.	709393.	1219951.	1565899.	2216586.	122.9223	92.1723	212.4623
WINDHOLM	16702.	16702.	16702.	32029.	63052.	42479.	91.7668	277.5112	154.3333
WINDHOLM	1142166.	1142166.	1083529.	2528629.	2313503.	2321153.	121.3889	102.5539	113.0418
WINDHOLM	1639051.	1639051.	1597973.	4351836.	4668896.	4227530.	165.5094	184.8535	164.8557
WINDHOLM	13850090.	13850090.	13139269.	23304656.	20807568.	24803616.	68.2636	50.2342	88.7747
WINDHOLM	29821.	29821.	29821.	29821.	59466.	31610.	.0000	99.4094	6.0000
WINDHOLM	517307.	517307.	501154.	922603.	973555.	885924.	78.3472	88.1963	76.7733
WINDHOLM	299599.	299599.	259282.	299599.	1108156.	274839.	.0000	269.8796	6.0000
TOTAL				684455680.	681468928.	689056512.			

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
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DURING FY 75-76

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	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ABINGTON	428.	428.	414.	582.	573.	521.	564.	517.	513.
ACTON	301.	301.	277.	301.	320.	293.	287.	289.	268.
ACUSHNET	311.	311.	295.	448.	608.	449.	414.	516.	409.
ADAMS	330.	330.	330.	673.	605.	742.	733.	611.	788.
AGAWAM	138.	138.	124.	486.	503.	443.	464.	485.	399.
ALFORD	117.	117.	117.	117.	241.	124.	131.	261.	130.
AMESBURY	276.	276.	259.	664.	677.	685.	593.	549.	597.
ANDOVER	185.	185.	169.	649.	634.	794.	639.	583.	755.
ANDOVER	132.	132.	106.	250.	307.	304.	245.	253.	289.
ARLINGTON	123.	123.	104.	553.	499.	650.	532.	448.	606.
ASHBURNHAM	271.	271.	261.	470.	524.	457.	468.	484.	425.
ASHBY	0.	0.	0.	558.	505.	705.	583.	484.	671.
ASHFIELD	316.	316.	305.	316.	432.	324.	292.	373.	309.
ASHLAND	402.	402.	390.	469.	517.	473.	433.	454.	446.
ATLANTIS	254.	254.	253.	803.	701.	705.	753.	609.	647.
ATTLEBORO	321.	321.	304.	682.	621.	721.	608.	521.	665.
AUBURN	185.	185.	170.	510.	519.	526.	496.	475.	512.
AVON	315.	315.	286.	418.	502.	500.	405.	453.	476.
AYER	165.	165.	157.	905.	622.	563.	301.	571.	527.
BAFNSTABLE	131.	131.	111.	131.	277.	117.	124.	241.	108.
BARRE	360.	360.	342.	713.	662.	692.	700.	894.	687.
BECKET	124.	124.	124.	124.	301.	131.	125.	282.	120.
BEDFORD	183.	183.	160.	367.	403.	414.	363.	377.	395.
BELCHERTOWN	326.	326.	304.	701.	729.	572.	618.	606.	558.
BELLINGHAM	362.	362.	349.	690.	651.	592.	652.	581.	629.
BELMONT	144.	144.	126.	325.	288.	393.	322.	263.	330.
BERKLEY	469.	469.	440.	515.	627.	530.	481.	541.	491.
BERLIN	345.	345.	345.	551.	553.	509.	534.	499.	468.
BERNARDSTON	444.	444.	437.	590.	574.	545.	532.	537.	512.
BEVERLY	227.	227.	214.	541.	544.	494.	490.	457.	445.
BILLERICA	279.	279.	264.	553.	592.	490.	520.	522.	447.
BLACKSTONE	321.	321.	303.	724.	687.	642.	718.	629.	617.
BLANDFORD	150.	150.	150.	242.	400.	270.	243.	373.	257.
BLYTON	161.	161.	144.	165.	414.	183.	140.	328.	163.
BOSTON	438.	438.	404.	1003.	900.	1040.	858.	551.	989.
BOURNE	277.	277.	273.	277.	382.	289.	279.	350.	277.
BRAintree	198.	198.	180.	198.	242.	191.	190.	222.	183.

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
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DURING FY 75-76

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	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
BAXFORD	317.	317.	313.	317.	317.	331.	316.	293.	312.
BEYLSTON	343.	343.	343.	473.	470.	519.	472.	444.	485.
BRAINTREE	213.	213.	213.	311.	397.	358.	303.	373.	351.
BREWSTER	101.	101.	38.	101.	289.	93.	91.	249.	56.
BRIDGEWATER	383.	383.	365.	572.	591.	624.	576.	540.	576.
BRIMFIELD	442.	442.	442.	562.	554.	613.	551.	509.	577.
BROCKTON	410.	410.	394.	683.	665.	667.	629.	558.	611.
BROOKFIELD	272.	272.	272.	704.	689.	506.	535.	529.	503.
BROOKLINE	147.	147.	114.	430.	272.	519.	397.	233.	469.
BUCKLAND	294.	294.	294.	517.	533.	616.	533.	510.	531.
BURLINGTON	195.	195.	175.	197.	324.	242.	138.	345.	222.
CAMBRIDGE	164.	164.	113.	703.	649.	777.	600.	486.	709.
CANTON	157.	157.	138.	316.	423.	288.	266.	342.	230.
CARLISLE	251.	251.	225.	251.	251.	239.	241.	224.	221.
CARVER	128.	128.	112.	128.	296.	118.	121.	259.	109.
CHARLEMONT	120.	120.	120.	381.	468.	481.	410.	457.	472.
CHARLTON	0.	0.	0.	434.	484.	573.	498.	518.	513.
CHATHAM	159.	159.	159.	159.	258.	169.	147.	222.	156.
CHELMSFORD	312.	312.	294.	552.	505.	548.	536.	461.	503.
CHELSEA	367.	367.	351.	520.	839.	823.	843.	671.	828.
CHESHIRE	299.	299.	299.	627.	582.	672.	552.	562.	616.
CHESTER	275.	275.	275.	353.	441.	452.	372.	432.	440.
CHESTERFIELD	163.	163.	152.	163.	416.	161.	135.	328.	159.
CHICPEE	367.	367.	368.	736.	690.	640.	685.	607.	613.
CHILMARK	0.	0.	0.	0.	301.	0.	0.	257.	0.
CLARKSBURG	312.	312.	298.	754.	667.	546.	705.	585.	606.
CLINTON	356.	356.	340.	706.	674.	608.	637.	563.	598.
COHASSET	141.	141.	115.	209.	270.	189.	170.	210.	194.
COSLRAIN	210.	210.	210.	279.	423.	360.	284.	400.	336.
CONCORD	169.	169.	134.	169.	178.	163.	167.	169.	158.
CONWAY	311.	311.	291.	357.	502.	366.	326.	413.	367.
CUMMINGTON	160.	160.	160.	160.	345.	170.	160.	319.	155.
DALTON	387.	387.	337.	618.	554.	739.	619.	527.	696.
DANVERS	235.	235.	211.	443.	502.	540.	412.	439.	456.
DARTMOUTH	202.	202.	186.	252.	426.	264.	233.	373.	249.
DEHAM	111.	111.	96.	344.	406.	307.	336.	372.	289.
DEERFIELD	359.	359.	358.	403.	512.	410.	390.	468.	384.

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

LEA-NAME	REIMBURSABLE AID RECEIPTS PER NAM IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:			REIMBURSABLE AID RECEIPTS PER NAM IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:			REIMBURSABLE AID RECEIPTS PER WYTE IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
DENNIS	123.	123.	123.	123.	324.	131.	94.	230.	133.
DIGHTON	255.	255.	236.	520.	525.	483.	499.	480.	429.
DORCHESTER	253.	253.	253.	519.	568.	449.	501.	513.	443.
DORSET	162.	162.	142.	162.	162.	160.	138.	132.	152.
DORSET	445.	445.	444.	755.	693.	657.	702.	597.	603.
DORSET	64.	64.	64.	409.	573.	575.	437.	562.	542.
DORSET	175.	175.	165.	175.	235.	175.	144.	222.	167.
DORSET	102.	102.	67.	102.	194.	71.	95.	174.	65.
EAST BRIDGEWATER	372.	372.	356.	529.	554.	538.	513.	504.	513.
EAST BROOKFIELD	277.	277.	277.	550.	593.	540.	544.	513.	472.
EAST-AM	133.	133.	115.	133.	282.	121.	124.	249.	121.
EASTHAMPTON	254.	254.	239.	603.	587.	528.	574.	518.	493.
EAST LONGMEADOW	237.	237.	225.	354.	351.	375.	340.	329.	355.
EASTON	339.	339.	329.	453.	509.	473.	484.	475.	450.
EDGEMONT	127.	127.	87.	127.	304.	92.	117.	257.	87.
EDGEMONT	94.	94.	94.	94.	268.	99.	95.	261.	95.
EDGEMONT	244.	244.	194.	244.	291.	206.	240.	269.	196.
EDGEMONT	162.	162.	148.	235.	453.	233.	202.	368.	233.
EVERETT	164.	164.	142.	402.	512.	466.	377.	435.	431.
FAIRHAVEN	306.	306.	283.	736.	681.	644.	655.	572.	585.
FALL RIVER	429.	429.	390.	854.	813.	698.	773.	652.	683.
FALMOUTH	127.	127.	115.	127.	290.	122.	120.	253.	117.
FITCHBURG	257.	257.	243.	719.	680.	666.	687.	590.	650.
FLORIDA	279.	279.	243.	279.	279.	257.	292.	270.	261.
FOXBOROUGH	298.	298.	298.	455.	507.	579.	457.	469.	535.
FRAMINGHAM	149.	149.	127.	352.	425.	407.	389.	376.	389.
FRANKLIN	352.	352.	331.	633.	631.	578.	620.	571.	538.
FREETOWN	227.	227.	217.	333.	458.	340.	396.	453.	339.
GARDNER	227.	227.	206.	750.	671.	654.	711.	592.	638.
GAY HEAD	173.	173.	173.	173.	289.	183.	169.	257.	161.
GEORGETOWN	264.	264.	247.	597.	610.	534.	505.	487.	550.
GILL	280.	280.	265.	280.	460.	231.	254.	326.	256.
GLOBUCESTER	294.	294.	271.	464.	553.	526.	437.	460.	477.
GROTON	84.	84.	78.	84.	317.	33.	30.	274.	75.
GROTON	98.	98.	98.	98.	263.	104.	98.	257.	97.
GRAFTON	299.	299.	283.	638.	597.	559.	632.	557.	544.
GRANDY	430.	430.	421.	636.	636.	539.	573.	543.	522.



THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

LEA-NAME	REIMBURSABLE AID RECEIPTS PER NAM IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:			REIMBURSABLE AID RECEIPTS PER NAM IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:			REIMBURSABLE AID RECEIPTS PER WFE IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
GRANVILLE	113.	113.	108.	113.	367.	113.	97.	286.	109.
GREAT BARRINGTON	115.	115.	115.	424.	485.	500.	481.	479.	434.
GREENFIELD	272.	272.	257.	535.	558.	564.	500.	484.	534.
STON	340.	340.	321.	422.	466.	469.	413.	427.	443.
GRAVELAND	392.	392.	386.	742.	651.	660.	660.	550.	618.
HADLEY	149.	149.	141.	516.	517.	541.	497.	469.	507.
HALIFAX	240.	240.	228.	402.	542.	403.	384.	485.	366.
HAMILTON	170.	170.	163.	329.	376.	324.	328.	354.	304.
HAMPDEN	264.	264.	259.	537.	543.	558.	541.	506.	504.
HANCOCK	261.	261.	257.	261.	367.	273.	253.	339.	240.
HANDOVER	405.	405.	387.	405.	447.	410.	406.	422.	395.
HANSON	390.	390.	361.	515.	576.	542.	485.	499.	473.
HARDWICK	331.	331.	307.	740.	685.	763.	699.	582.	708.
HARVARD	159.	159.	140.	1009.	820.	936.	826.	650.	977.
HARVICH	140.	140.	115.	140.	289.	122.	132.	254.	115.
HATFIELD	188.	188.	187.	306.	493.	381.	293.	435.	341.
HAVERHILL	367.	367.	343.	783.	713.	728.	694.	570.	631.
HAWLEY	222.	222.	222.	222.	251.	235.	251.	269.	242.
HEATH	154.	154.	145.	154.	287.	154.	152.	269.	153.
HINGHAM	290.	290.	269.	377.	395.	425.	367.	353.	398.
HINGSDALE	310.	310.	310.	310.	436.	391.	305.	397.	351.
HOLBROOK	356.	356.	333.	593.	573.	613.	592.	540.	600.
HOLDEN	259.	259.	253.	472.	457.	520.	452.	407.	467.
HOLLAND	136.	136.	116.	136.	278.	123.	137.	261.	116.
HOLLISTON	339.	339.	328.	455.	466.	530.	443.	434.	499.
HOLYOKE	373.	373.	357.	824.	784.	661.	706.	603.	607.
HOPDALE	176.	176.	162.	632.	597.	670.	622.	502.	652.
HOPKINTON	196.	196.	133.	429.	483.	406.	395.	421.	371.
HUBBARDSTON	339.	339.	331.	463.	493.	450.	474.	475.	426.
HUDSON	391.	391.	376.	700.	681.	652.	620.	552.	555.
HULL	436.	436.	406.	612.	605.	607.	566.	518.	571.
HUNTINGTON	375.	375.	375.	537.	570.	651.	533.	513.	615.
IPSWICH	309.	309.	270.	505.	591.	403.	391.	437.	421.
KINGSTON	329.	329.	320.	394.	533.	413.	362.	484.	371.
LAKEVILLE	212.	212.	205.	329.	434.	295.	334.	416.	290.
LAKEVIEW	242.	242.	232.	360.	639.	606.	343.	557.	527.
LANESBOROUGH	308.	308.	305.	530.	525.	531.	533.	492.	495.

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 76-78

REIMBURSABLE AID RECEIPTS  
PER NAM IN 1972-73 UNDER  
LEGISLATION SUBJECT TO CHANGE  
IN BILLS FILED BY:

REIMBURSABLE AID RECEIPTS  
PER NAM IN 1975-76 ASSUMING  
1972-73 EXPENDITURE LEVELS  
UNDER BILLS FILED BY:

REIMBURSABLE AID RECEIPTS  
PER WTE IN 1976-78 ASSUMING  
1972-73 EXPENDITURE LEVELS  
UNDER BILLS FILED BY:

LEA NAME	STATE DEPARTMENT	BOSTON COALITION	TEACHERS' ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS' ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS' ASSOCIATION
LARANCE	373.1	373.0	354.0	720.0	715.0	642.0	751.0	605.0	545.0
LEE	165.0	168.0	154.0	530.0	570.0	478.0	452.0	405.0	445.0
LEICESTER	263.0	363.0	344.0	734.0	623.0	611.0	721.0	608.0	620.0
LENNEX	207.0	207.0	191.0	334.0	403.0	318.0	325.0	302.0	323.0
LEONARDSTER	25.0	29.0	23.0	531.0	531.0	505.0	536.0	505.0	470.0
LEXINGTON	369.0	369.0	350.0	369.0	427.0	371.0	365.0	358.0	357.0
LEVENE	252.0	252.0	221.0	238.0	222.0	260.0	260.0	267.0	340.0
LEVON	361.0	361.0	349.0	351.0	494.0	372.0	311.0	303.0	316.0
LINCOLN	197.0	197.0	147.0	230.0	226.0	302.0	250.0	211.0	306.0
LITTLETON	442.0	282.0	242.0	470.0	476.0	407.0	407.0	447.0	480.0
LONGMEADOW	478.0	178.0	148.0	271.0	184.0	263.0	262.0	171.0	210.0
LOVELL	396.0	396.0	378.0	833.0	728.0	705.0	750.0	694.0	644.0
LUCKOW	377.0	377.0	344.0	449.0	553.0	577.0	602.0	523.0	510.0
LUENBURG	283.0	253.0	279.0	601.0	605.0	602.0	562.0	507.0	574.0
LYNN	240.0	243.0	230.0	240.0	702.0	604.0	706.0	583.0	633.0
LYNNFIELD	153.0	153.0	142.0	301.0	305.0	276.0	205.0	276.0	233.0
MALDEN	331.0	332.0	312.0	457.0	453.0	417.0	559.0	452.0	523.0
MALDEN	133.0	132.0	123.0	132.0	152.0	135.0	120.0	115.0	126.0
MALDEN	336.0	336.0	323.0	505.0	510.0	494.0	470.0	444.0	456.0
MALDEN	163.0	163.0	140.0	163.0	181.0	153.0	105.0	115.0	107.0
MALDEN	102.0	102.0	86.0	102.0	202.0	191.0	103.0	111.0	100.0
MALDEN	362.0	362.0	339.0	537.0	502.0	491.0	548.0	452.0	474.0
MALDEN	374.0	374.0	353.0	374.0	443.0	377.0	327.0	373.0	242.0
MALDEN	123.0	123.0	125.0	123.0	356.0	132.0	117.0	200.0	122.0
MALDEN	129.0	129.0	121.0	129.0	310.0	129.0	123.0	300.0	180.0
MALDEN	271.0	271.0	265.0	532.0	510.0	500.0	603.0	469.0	471.0
MALDEN	343.0	343.0	347.0	482.0	461.0	500.0	484.0	411.0	425.0
MALDEN	270.0	270.0	252.0	481.0	421.0	465.0	603.0	545.0	611.0
MALDEN	325.0	326.0	315.0	482.0	518.0	498.0	475.0	460.0	466.0
MALDEN	219.0	219.0	218.0	579.0	500.0	615.0	570.0	440.0	432.0
MALDEN	163.0	163.0	166.0	379.0	400.0	390.0	370.0	327.0	327.0
MALDEN	323.0	323.0	325.0	776.0	741.0	560.0	675.0	592.0	673.0
MALDEN	315.0	315.0	290.0	553.0	573.0	543.0	636.0	513.0	509.0
MALDEN	322.0	322.0	303.0	615.0	627.0	473.0	593.0	380.0	546.0
MALDEN	58.0	58.0	58.0	98.0	235.0	104.0	100.0	327.0	101.0
MALDEN	294.0	294.0	272.0	569.0	558.0	511.0	564.0	514.0	524.0



THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
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DURING FY 75-76

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	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
MILLBURY	357.	367.	343.	712.	650.	629.	678.	580.	531.
MILLIS	243.	243.	233.	460.	439.	443.	449.	448.	417.
MILLVILLE	344.	344.	344.	757.	654.	671.	751.	606.	645.
MILTON	131.	131.	104.	355.	341.	482.	358.	317.	459.
MORSE	118.	118.	86.	113.	321.	91.	108.	276.	101.
MORSON	326.	326.	313.	706.	625.	638.	668.	604.	574.
MSTAGUE	400.	400.	382.	673.	665.	661.	625.	566.	518.
MONTREY	112.	112.	112.	112.	241.	119.	127.	261.	126.
MONTGOMERY	350.	350.	350.	350.	366.	371.	361.	362.	353.
MOUNT WASHINGTON	83.	83.	83.	83.	279.	88.	83.	261.	77.
NALANT	204.	204.	179.	466.	458.	408.	417.	384.	353.
NANTUCKET	68.	68.	68.	68.	304.	72.	66.	271.	67.
NATICK	193.	193.	174.	409.	436.	365.	394.	357.	366.
NEEDEHAM	168.	168.	148.	183.	223.	217.	175.	211.	207.
NEW ASHFORD	110.	110.	110.	110.	257.	116.	100.	261.	105.
NEW BEDFORD	303.	303.	275.	835.	826.	803.	716.	625.	741.
NEW BRAINTREE	467.	467.	453.	467.	603.	545.	437.	535.	513.
NEWBURY	397.	397.	386.	607.	574.	555.	510.	405.	534.
NEWBURYPORT	265.	265.	241.	682.	673.	631.	605.	566.	524.
NEW MARLBOROUGH	62.	62.	62.	62.	240.	66.	71.	261.	70.
NEW SALEM	375.	375.	342.	375.	493.	362.	559.	436.	353.
NEWTON	182.	182.	150.	396.	310.	475.	377.	277.	446.
NORFOLK	233.	233.	223.	502.	565.	493.	492.	513.	453.
NORTH ADAMS	332.	332.	311.	738.	694.	675.	747.	635.	673.
NORTHAMPTON	269.	269.	239.	497.	657.	722.	647.	571.	696.
NORTH ANDOVER	208.	208.	187.	401.	447.	425.	336.	405.	456.
NORTH ATTLEBORO	337.	337.	323.	612.	591.	549.	567.	522.	505.
NORTHBOROUGH	355.	355.	343.	475.	506.	511.	470.	461.	466.
NORTHBRIDGE	257.	257.	239.	758.	674.	646.	733.	612.	630.
NORTH BROOKFIELD	287.	287.	276.	717.	621.	630.	677.	591.	592.
NORTHFIELD	200.	200.	187.	343.	446.	351.	336.	406.	334.
NORTH READING	408.	408.	393.	471.	505.	454.	463.	471.	437.
NORTON	286.	286.	271.	553.	541.	617.	553.	468.	557.
NORWELL	226.	226.	208.	226.	331.	272.	226.	314.	260.
NORWOOD	266.	266.	241.	477.	466.	541.	471.	437.	523.
OK BLUFFS	116.	116.	76.	116.	307.	80.	103.	257.	73.
OXFORD	345.	345.	345.	365.	491.	378.	355.	443.	357.

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
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DURING FY 75-76

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RANGE	464.	464.	449.	822.	746.	717.	780.	652.	671.
RELEANS	131.	131.	113.	131.	159.	130.	129.	149.	113.
TIS	111.	111.	104.	111.	399.	111.	107.	343.	100.
AFORD	473.	473.	467.	209.	641.	708.	712.	606.	692.
ALMER	212.	212.	205.	716.	655.	618.	645.	557.	554.
AXTON	187.	187.	172.	547.	561.	463.	463.	447.	449.
BARBOY	240.	240.	221.	569.	557.	563.	529.	486.	616.
ELHAM	116.	116.	113.	255.	413.	274.	249.	388.	252.
EMBRIDGE	337.	337.	324.	537.	573.	557.	503.	503.	587.
PEPPERELL	362.	362.	362.	559.	613.	609.	590.	556.	546.
PERU	136.	136.	136.	136.	276.	145.	159.	261.	133.
PETERSHAM	238.	238.	228.	417.	609.	343.	332.	448.	351.
PHILLIPSTON	361.	331.	370.	495.	546.	425.	478.	453.	444.
PITTSFIELD	279.	279.	253.	626.	604.	636.	574.	513.	614.
PLAINFIELD	87.	87.	87.	87.	314.	93.	31.	274.	92.
PLAINVILLE	380.	330.	368.	467.	509.	510.	434.	496.	500.
PLYMOUTH	123.	123.	106.	123.	284.	112.	117.	250.	103.
PLYMPTON	244.	244.	227.	244.	372.	241.	204.	291.	222.
PRINCETON	334.	384.	378.	410.	523.	431.	300.	451.	393.
PROVINCETOWN	161.	161.	123.	161.	340.	131.	149.	297.	122.
QUINCY	317.	317.	305.	582.	554.	695.	543.	451.	645.
RANDOLPH	415.	415.	395.	582.	538.	611.	532.	468.	533.
RAYNHAM	219.	219.	201.	472.	477.	526.	453.	444.	504.
READING	274.	274.	256.	440.	442.	459.	422.	402.	423.
REHOBOTH	343.	343.	327.	443.	474.	353.	337.	402.	336.
REVERE	324.	324.	300.	664.	637.	754.	615.	540.	693.
RICHMOND	383.	383.	380.	383.	383.	402.	370.	349.	376.
ROCHESTER	192.	192.	176.	192.	372.	106.	176.	323.	170.
ROCKLAND	360.	360.	334.	455.	633.	671.	643.	582.	645.
ROCKPORT	91.	91.	91.	91.	237.	93.	84.	208.	93.
ROSE	131.	131.	129.	131.	299.	137.	120.	269.	131.
ROSALEY	274.	274.	259.	478.	523.	503.	450.	472.	460.
ROYALSTON	523.	523.	503.	523.	526.	695.	533.	504.	625.
RUSSELL	191.	191.	191.	355.	448.	381.	371.	430.	376.
TRUTLAND	326.	326.	326.	615.	601.	693.	583.	522.	531.
SALEM	218.	218.	198.	544.	611.	493.	479.	487.	451.
SALISBURY	164.	164.	149.	164.	418.	156.	154.	354.	148.

THREE SCHOOL FINANCE BILLS: THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

LEA NAME	REIMBURSABLE AID RECEIPTS PER NAM IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:			REIMBURSABLE AID RECEIPTS PER NAM IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:			REIMBURSABLE AID RECEIPTS PER WYTE IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:		
	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
SANDSFIELD	162.	162.	151.	162.	313.	160.	144.	261.	143.
SANDWICH	84.	84.	84.	84.	293.	89.	55.	265.	86.
SAUGUS	171.	171.	156.	456.	495.	457.	437.	450.	435.
SAVOY	137.	137.	137.	137.	273.	145.	137.	261.	136.
SCITUATE	247.	247.	228.	413.	443.	392.	401.	404.	375.
SEEKONK	306.	306.	285.	323.	441.	336.	308.	384.	317.
SHARON	191.	191.	173.	381.	325.	437.	364.	349.	427.
SHEFFIELD	137.	137.	137.	137.	273.	145.	155.	290.	154.
SHELBORNE	212.	212.	212.	464.	510.	574.	475.	487.	545.
SHERBORN	125.	125.	112.	126.	197.	119.	98.	148.	127.
SHINLEY	353.	353.	342.	795.	722.	730.	747.	655.	642.
SHREWSBURY	276.	276.	264.	477.	466.	576.	462.	423.	541.
SHUTESBURY	101.	101.	101.	101.	310.	107.	92.	269.	103.
SOMERSET	87.	87.	78.	87.	282.	83.	82.	285.	78.
SOMERVILLE	341.	341.	318.	862.	793.	922.	772.	629.	662.
SOUTHAMPTON	291.	291.	291.	382.	420.	371.	373.	432.	315.
SOUTHBOROUGH	242.	242.	229.	242.	330.	284.	239.	302.	221.
SOUTHRIDGE	268.	263.	250.	703.	647.	742.	669.	562.	609.
SOUTH HADLEY	258.	258.	258.	710.	645.	604.	650.	562.	582.
SOUTH NICK	379.	379.	366.	431.	529.	443.	409.	460.	405.
SPENCER	259.	259.	252.	680.	636.	600.	663.	582.	570.
SPRINGFIELD	410.	410.	409.	843.	790.	718.	741.	616.	697.
STERLING	268.	268.	258.	392.	457.	440.	406.	434.	423.
STOCKBRIDGE	65.	65.	65.	65.	270.	69.	63.	261.	67.
STONEHAM	252.	252.	236.	497.	483.	546.	454.	423.	502.
STOUGHTON	305.	305.	291.	532.	536.	459.	514.	502.	443.
STON	240.	240.	218.	370.	430.	446.	362.	387.	406.
STURBRIDGE	180.	180.	180.	251.	367.	260.	252.	346.	246.
SUDBURY	231.	231.	222.	231.	281.	235.	230.	263.	213.
SUNDERLAND	155.	155.	139.	513.	550.	612.	530.	612.	573.
SUTTON	396.	396.	385.	462.	541.	451.	448.	490.	431.
SWAMPSCOTT	153.	153.	126.	347.	312.	368.	307.	261.	342.
SWANSEA	213.	213.	201.	509.	524.	451.	455.	487.	339.
TACUNTON	350.	350.	336.	749.	718.	675.	693.	605.	610.
TEMPLETON	400.	400.	395.	759.	706.	714.	725.	636.	651.
TEWKSBURY	383.	383.	359.	472.	569.	486.	453.	529.	446.
TISBURY	124.	124.	107.	126.	284.	113.	123.	257.	104.

THREE SCHOOL FINANCE BILLS, THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

REIMBURSABLE AID RECEIPTS  
PER NAM IN 1972-73 UNDER  
LEGISLATION SUBJECT TO CHANGE  
IN BILLS FILED BY:

REIMBURSABLE AID RECEIPTS  
PER NAM IN 1975-76 ASSUMING  
1972-73 EXPENDITURE LEVELS  
UNDER BILLS FILED BY:

REIMBURSABLE AID RECEIPTS  
PER WFE IN 1975-76 ASSUMING  
1972-73 EXPENDITURE LEVELS  
UNDER BILLS FILED BY:

LEA NAME	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION
ALLAND	102	104	104	102	273	110	106	264	100
SPRINGFIELD	362	362	362	362	362	376	354	344	362
WINDEN	303	303	303	546	503	605	544	472	505
WINDEN	106	106	106	106	280	112	103	249	103
WINDEN	330	330	332	559	622	507	505	522	552
WINDEN	115	115	115	115	250	122	111	241	107
WINDEN	328	328	328	624	603	675	649	575	613
WINDEN	266	266	266	685	631	545	635	575	506
WINDEN	171	171	151	500	493	539	477	427	427
WINDEN	354	354	354	234	473	376	413	401	401
WINDEN	228	228	210	463	405	543	434	421	437
WINDEN	174	174	141	492	543	531	441	424	424
WINDEN	264	264	247	701	617	610	722	600	621
WINDEN	102	102	86	102	345	51	39	230	37
WINDEN	282	282	277	632	631	623	629	663	533
WINDEN	176	176	175	354	492	443	388	443	323
WINDEN	336	336	336	336	332	336	323	443	323
WINDEN	124	124	102	449	593	712	570	450	633
WINDEN	248	248	222	248	297	239	230	239	271
WINDEN	251	251	221	732	675	629	721	607	607
WINDEN	179	179	127	205	179	211	177	143	143
WINDEN	113	113	113	113	312	120	57	299	103
WINDEN	362	362	344	362	544	335	388	451	397
WINDEN	97	97	86	287	301	243	250	240	347
WINDEN	234	234	213	324	423	582	314	351	357
WINDEN	232	232	273	435	440	490	426	414	432
WINDEN	375	375	354	542	536	575	542	533	533
WINDEN	203	203	193	479	524	442	479	454	441
WINDEN	380	380	363	637	531	517	525	502	483
WINDEN	260	260	330	465	544	424	423	471	420
WINDEN	222	222	212	222	424	243	212	311	311
WINDEN	303	303	297	367	445	274	334	415	353
WINDEN	291	291	291	492	514	531	448	443	513
WINDEN	137	137	103	137	137	109	131	121	103
WINDEN	192	192	179	192	425	100	190	183	183
WINDEN	146	146	124	442	494	427	411	426	426
WINDEN	284	284	284	384	439	482	413	460	438

THREE SCHOOL FINANCE BILL'S THEIR POTENTIAL IMPACT  
ON MASSACHUSETTS SCHOOL DISTRICT AID RECEIPTS  
DURING FY 75-76

REIMBURSABLE AID RECEIPTS PER NAM IN 1972-73 UNDER LEGISLATION SUBJECT TO CHANGE IN BILLS FILED BY:				REIMBURSABLE AID RECEIPTS PER NAM IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:				REIMBURSABLE AID RECEIPTS PER WTE IN 1975-76 ASSUMING 1972-73 EXPENDITURE LEVELS UNDER BILLS FILED BY:			
LEA NAME	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION	STATE DEPARTMENT	BOSTON COALITION	TEACHERS ASSOCIATION		
EST TISBURY	60.	60.	60.	60.	273.	63.	61.	237.	59.		
EST TISBURY	129.	129.	112.	129.	173.	118.	129.	133.	113.		
EST TISBURY	241.	241.	227.	241.	508.	532.	209.	433.	403.		
EST TISBURY	246.	246.	246.	246.	370.	261.	215.	350.	270.		
EST TISBURY	281.	281.	272.	281.	595.	632.	332.	394.	340.		
EST TISBURY	256.	256.	233.	256.	402.	467.	422.	392.	422.		
EST TISBURY	412.	412.	402.	412.	614.	676.	600.	545.	627.		
EST TISBURY	122.	122.	122.	122.	505.	570.	539.	483.	534.		
EST TISBURY	264.	264.	236.	264.	484.	413.	330.	427.	325.		
EST TISBURY	414.	414.	397.	414.	575.	693.	723.	613.	637.		
EST TISBURY	142.	142.	129.	142.	264.	402.	234.	263.	222.		
EST TISBURY	92.	92.	92.	92.	348.	23.	120.	226.	166.		
EST TISBURY	293.	293.	280.	293.	556.	596.	625.	526.	562.		
EST TISBURY	184.	184.	179.	184.	523.	471.	432.	466.	435.		
EST TISBURY	483.	483.	453.	483.	725.	863.	743.	601.	615.		
EST TISBURY	141.	141.	141.	141.	200.	149.	150.	263.	149.		
EST TISBURY	329.	329.	319.	329.	620.	544.	580.	563.	533.		
EST TISBURY	88.	88.	76.	88.	325.	81.	71.	245.	76.		

# HOUSE . . . . . No. 128

Accompanying the first recommendation of the Department of Education (House, No. 127). Education.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Five.

AN ACT REVISING THE FORMULA FOR STATE AID TO THE PUBLIC SCHOOLS IN THE COMMONWEALTH.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 58 of the General Laws is hereby  
2 amended by striking out Section 18A and inserting in place  
3 thereof the following section:

4 *Section 18A.* The state treasurer, upon certification of the  
5 commission, shall annually distribute to the several cities, towns,  
6 and regional school districts from the General Fund the full  
7 amount required to be distributed under chapter seventy. Such  
8 amounts shall be distributed from time to time as determined by  
9 the commission, provided that one quarter of the amount  
10 estimated to be due is paid on August fifteenth and one quarter  
11 of the amount estimated to be due is paid on December fifteenth  
12 of each fiscal year. A third payment shall be made on April  
13 fifteenth and such payment, together with the payments  
14 previously made, shall equal seventy-five per cent of the amount  
15 certified by the commissioner of education to be due. A final  
16 payment shall be made on June fifteenth.

1 SECTION 2. The General Laws are hereby amended by  
2 striking out chapter 70 and inserting in place thereof the  
3 following chapter:

4 Chapter 70

5 SCHOOL FUNDS AND STATE AID FOR PUBLIC SCHOOLS

6 *Section 1.* The purpose of the financial assistance provided by  
7 this chapter shall be to promote the equalization of educational  
8 opportunity in the public schools of the commonwealth and the  
9 equalization of the burden of the cost of school support to the  
0 respective cities, towns and regional school districts. Assistance  
1 provided under this chapter shall be designated as school aid.

2 *Section 2.* When used in this chapter the following words  
3 shall have the following meanings: "commissioner", the  
4 commissioner of education.

5 "Equalized valuation per person in a city or town", the  
6 equalized valuation of all property in a city or town subject to  
7 local taxation, as most recently reported by the state tax  
8 commission to the general court under Chapter 58, section ten  
9 C, divided by the number of persons who reside in such city or  
0 town. In the case of a regional school district, the equalized  
1 valuation per person shall be determined in the following  
2 manner: first, the equalized valuation per person of each  
3 member municipality in the regional school district shall be  
4 multiplied by the respective municipality's proportion of its  
5 enrollment of pupils in the regional school district; and second,  
6 the equalized valuations per person in all the member  
7 municipalities as so modified shall be added together.

8 "Equalized valuation per person in the commonwealth", the  
9 equalized valuation of all property in the commonwealth subject  
0 to local taxation, as most recently reported by the state tax  
1 commission to the general court under the provisions of section  
2 10C of chapter fifty-eight, divided by the number of persons  
3 who reside in the commonwealth.

4 "Full time equivalent pupil" is a pupil as hereinafter defined:  
5 (1) A full time equivalent pupil is any one of the programs listed  
6 below. (2) A combination of pupils enrolled in any one of the  
7 programs listed below. Any pupil who is enrolled in any  
8 combination of two or more of the programs defined below shall  
9 be weighted in proportion to the ratio which the number of  
0 hours in which he is enrolled in each program bears to the total  
1 number of hours of education which he is receiving. Any pupil  
2 who is enrolled in a program of more than 185 days duration  
3 shall be counted as one full time equivalent plus a fraction of a

44 full time equivalent equal to the number of days over 180,  
45 divided by 180 days. (3) A pupil enrolled in a regular  
46 kindergarten program shall be  $\frac{1}{2}$  of a full time equivalent pupil.  
47 "Pupil weight" is the cost factor of education programs  
48 programs in the Commonwealth for a full time equivalent pupil  
49 in regular day, special education, vocational education, bilingual  
50 education and auxiliary services for the disadvantaged as set  
51 forth below: (1) "Regular Day Programs" are all public school  
52 day programs not defined as special, vocational or bilingual.  
53 Full time equivalent pupils in regular day programs shall be  
54 weighted at 1.0; (2) A full time equivalent pupil enrolled in a  
55 bilingual program in accordance with the provisions of Chapter  
56 71A and the regulations made thereunder shall be weighted as  
57 1.4; (3) A full time equivalent pupil enrolled in a "regular  
58 education program with modifications", a regular education  
59 program with no more than 25% out, a "regular education  
60 program with no more than 60% time out", as defined in the  
61 regulations for children with special needs promulgated under  
62 Chapter 71B of the General Laws shall be weighted as 2.5; (4) A  
63 full time equivalent pupil enrolled in a "substantially separate"  
64 program as defined in the regulations for children with special  
65 needs promulgated under Chapter 71B of the General Laws shall  
66 be weighted as 3.5; (5) A full time equivalent pupil enrolled in a  
67 "day" program as defined in the regulations for children with  
68 special needs promulgated under Chapter 71B of the General  
69 Laws shall be weighted as 5.0; (6) A full time equivalent pupil  
70 enrolled in a "residential" program as defined in the regulations  
71 for children with special needs promulgated under Chapter 71B  
72 of the General Laws shall be weighted as 6.0; (7) A full time  
73 equivalent pupil enrolled in a "specific occupational training  
74 program" as defined in Chapter 74 and the regulations  
75 promulgated thereunder shall be weighted as 2.0; (8) A full time  
76 equivalent pupil enrolled in a "career development program" to  
77 be defined by the board of education shall be weighted as 1.4;  
78 (9) A full time equivalent pupil enrolled in a "career awareness"  
79 program to be defined by the Board of Education shall be  
80 weighted as 1.1; (10) A pupil whose family is below the poverty  
81 level as defined in Title I of the federal Elementary and



12 Secondary Education Act of 1965 as amended shall be weighted  
13 as .2 for the purpose of computing full time equivalents for  
14 auxiliary services which enable educationally disadvantaged  
15 pupils to fully benefit from regular day, special, vocational and  
16 bilingual programs. Approval criteria for auxiliary services for  
17 the disadvantaged shall be established by the Board of  
18 Education.

19 In the computation of the sum of full time equivalent pupils  
20 for the city, town or regional school district, a pupil whose  
21 family is below the poverty level as defined in Title I of the  
22 federal Elementary and Secondary Education Act of 1965 as  
23 amended shall receive an additional .2 full time equivalent  
24 weight for auxiliary services for the disadvantaged in addition to  
25 being counted in the regular day, special, vocational or bilingual  
26 program in which the pupil may be served.

27 "Sum of full time equivalent pupils" is the total full time  
28 equivalent pupils in each program defined above multiplied by  
29 the pupil weight for that program.

30 "Persons who reside in a city or town", the population of the  
31 city or town as enumerated in the most recent official state  
32 census conducted by the state secretary.

33 "Persons who reside in the commonwealth", the total  
34 population of the commonwealth as enumerated in the most  
35 recent official state census conducted by the state secretary.

36 "Pupil", a person who is educated at the expense of a city,  
37 town or regional school district.

38 "School aid percentage for each city, town, or regional school  
39 district", the amount by which one hundred per cent exceeds the  
40 product, to the nearest tenth of one per cent, of fifty per cent  
41 times the valuation percentage.

42 "Total expenditures for all pupils in a city, town or regional  
43 school district", the total amount expended by such city, town,  
44 or regional school district during the previous year for the  
45 support of public schools exclusive of expenditures for  
46 transportation, for food for school food services programs, and  
47 for capital outlays, after deducting therefrom any receipts for  
48 tuition, receipts from the federal government, the proceeds of  
49 any invested funds, and grants, gifts, and receipts from any

120 other source, to the extent that such receipts are applicable to  
121 such any other source, to the extent that such receipts are  
122 applicable to such expenditures; provided, however, that  
123 amounts received by a city, town or regional school district  
124 under this chapter as school aid shall not be so deducted. The  
125 commissioner of education may, by regulation, further define  
126 the expenditures and receipts that may be included hereunder.

127 "Valuation percentage in a city, town or regional school  
128 district", the proportion to the nearest tenth of one per cent  
129 which the equalized valuation per person in a city, town, or  
130 regional school district bears to the equalized valuation per  
131 person in the commonwealth.

132 *Section 3.* The amount of school aid to be paid to each city,  
133 town and regional school district shall be determined by  
134 multiplying together the following factors: (1) the school aid  
135 percentage for each city, town or regional school district, (2) the  
136 average expense per full time equivalent pupil in the com-  
137 monwealth, and (3) the sum of full time equivalent pupils in the  
138 city, town or regional school district.

139 For the purposes of this section, the average expense per pupil  
140 in the commonwealth shall mean the total expenditures for all  
141 pupils as defined in Section 2 divided by the total number of full  
142 time equivalent pupils in the commonwealth.

143 *Section 4.* As used in this section, the average equalized  
144 school tax rate for the commonwealth in a fiscal year shall be  
145 the average rate of taxation per one thousand dollars of  
146 valuation which would be levied on all property in the  
147 commonwealth subject to local taxation at its equalized  
148 valuation in order to yield an amount obtained by multiplying  
149 the following factors together: (1) fifty per cent; (2) the average  
150 expense per pupil in the commonwealth; and (3) the number of  
151 full time equivalent pupils in the commonwealth, and dividing  
152 this product by the total equalized valuation in the com-  
153 monwealth in thousands of dollars.

154 The equalized school tax rate for each city, town, or regional  
155 school district will be determined by the department of  
156 education from the annual school report. The average equalized  
157 school tax rate for the commonwealth shall be hereinafter



158 referred to as the state tax rate. The equalized school tax rate  
159 for the city, town or regional school district shall be hereinafter  
160 referred to as the local tax rate. An additional amount shall be  
161 paid as state aid under this chapter to any city, town or regional  
162 school district which is eligible therefore in accordance with the  
163 following formula. (1) A city, town, or regional school district  
164 shall be eligible for aid under this section only if its tax rate is  
165 greater than the state tax rate. (2) The state tax rate shall be  
166 subtracted from the local tax rate and the amount by which the  
167 local tax rate exceeds the state tax rate shall be known as the  
168 excess tax rate and, for the purpose of this section, such excess  
169 tax rate may not exceed four dollars per one thousand dollars of  
170 valuation. (3) The excess tax rate shall be multiplied by the  
171 equalized valuation in thousands of dollars for the city or town.  
172 In the case of a regional school district, the equalized valuation  
173 shall be determined in the following manner: (1) the equalized  
174 valuation of each member city or town shall be multiplied by the  
175 city or town's proportionate enrollment in the regional school  
176 district, (2) the quotient so obtained for all members shall be  
177 added together. The product obtained by multiplying the excess  
178 tax rate times the equalized valuation in thousands of dollars  
179 shall be divided by the number of full time equivalent pupils in  
180 the city, town or regional school district. If the quotient so  
181 obtained is less than forty-five dollars per full time equivalent  
182 pupil multiplied by each \$1, or a fraction thereof, of excess tax  
183 rate, the city, town or regional school district shall be eligible for  
184 the additional state aid. (4) The city, town or regional school  
185 district shall receive state aid equivalent to the difference  
186 between forty-five dollars multiplied by each \$1, or a fraction  
187 thereof, and the quotient so obtained, multiplied by the number  
188 of full time equivalent pupils in the city, town, or regional  
189 school district.

190 *Section 5.* The cities, towns, and regional school districts  
191 shall report to the commissioner by December first on forms  
192 furnished by the commissioner the information required to  
193 compute the amount of state aid required under this chapter.  
194 The information required by this report shall be subject to  
195 approval, verification, and adjustment, and any adjustment  
196 which reduces or increases, as the case may be, the school aid to

197 which a city, town, or regional school district is entitled shall  
198 taken into account in the school aid to be paid to such city,  
199 town, or regional school district as soon as may be after the  
200 adjustment is made and certified to the comptroller and the state  
201 tax commission. The commissioner may request such other  
202 reports as he deems necessary in order to carry out the purposes  
203 of this section. The Board of Education shall biannually  
204 recommend to the General Court appropriate revisions and  
205 adjustments to the pupil weights listed in section 2.

206 *Section 6.* The commissioner shall certify to the comptroller  
207 and to the state tax commission no later than December thirty  
208 first prior to the fiscal year in which the aid is to be paid the  
209 estimated amount of school aid to be paid to each city, town,  
210 and regional school district. Before the final distributions are  
211 made under the provisions of section eighteen A of chapter fifty  
212 eight, the commissioner shall make a final certification to the  
213 comptroller and to the state tax commission of the full amount  
214 due the cities, towns and regional school districts.

215 *Section 7.* The aid to be paid to any city or town under this  
216 chapter shall not be less than the amount paid by the  
217 commonwealth to a city or town in the fiscal year ending  
218 June thirtieth nineteen hundred and seventy-five as school aid  
219 under this chapter plus any grants and reimbursements paid  
220 such year for vocational education under the provisions of  
221 chapter seventy-oneA, and for special education under the  
222 provisions of chapter sixty-nine and seventy-one as they were in  
223 effect prior to September first, nineteen hundred and seventy  
224 four. In determining the amounts paid by the commonwealth in  
225 the fiscal year ending on June thirtieth nineteen hundred and  
226 seventy-five, amounts paid to regional school districts shall  
227 deemed to have been received by each city or town in such  
228 district in the same proportion as the expenditures of such  
229 district which it is required to pay bear to the total expenditures  
230 of such district.

231 *Section 8.* A city or town shall raise as a minimum, from  
232 local taxation, an amount equal to the product of the following  
233 factors: (1) The state average expense per full time equivalent  
234 pupil for the previous fiscal year minus the state aid per full

235 equivalent due from this chapter in the current year multiplied  
 236 by (2) the sum of full time equivalent pupils in the city or town.  
 237 If the city or town fails to raise such an amount, the  
 238 Commissioner shall certify to the Treasurer an amount equal to  
 239 the state aid to be paid under this chapter multiplied by a  
 240 fraction, the numerator of which is the actual amount raised, the  
 241 denominator of which is the required amount set forth above.

242 A regional district school committee shall include in its annual  
 243 budget, before any deductions were made therefrom, on account  
 244 of the amounts received from this chapter, a minimum amount  
 245 equal to the product of the following factors: (1) the state  
 246 average expense per full time equivalent pupil for the previous  
 247 fiscal year minus the state aid per full time equivalent due from  
 248 this chapter in the current year multiplied by (2) the sum of full  
 249 time equivalent pupils in the regional school district. If the  
 250 regional school district fails to include such an amount in its  
 251 budget, the Commissioner shall certify to the Treasurer an  
 252 amount equal to the state aid to be paid under this chapter,  
 253 multiplied by a fraction, the numerator of which is the actual  
 254 amount in the regional district budget, the denominator of  
 255 which is the required amount set forth above. The provisions of  
 256 Section 8 of this act shall not apply to any city, town or regional  
 257 school district which receives aid under the provisions of Section  
 258 7 of this act

259 *Section 9.* Notwithstanding any provision of law to the  
 260 contrary, the school aid paid to a city, town or regional school  
 261 district in accordance with the provisions of this chapter, shall  
 262 be deposited with the treasurer of the city, town or regional  
 263 school district in accordance with the provisions of this chapter,  
 264 shall be deposited with the treasurer of the city, town or regional  
 265 school district and shall be expended by the school committee  
 266 for current operating costs in the fiscal year in which the  
 267 payments are so made. The amount which is so deposited in the  
 268 case of a city or town shall be used as an offset against the total  
 269 appropriation which a city or town is required to make under  
 270 the provisions of section thirty-four of chapter seventy-one. The  
 271 amount which is so deposited in the case of a regional school  
 272 district shall be deducted from the total budget of the regional

273 school district before the assessments are made to the member  
 274 municipalities under section sixteen B of chapter seventy-one.  
 275 No less than 70% of the "average expense per pupil" shall be  
 276 expended for instructional services, attendance services, and  
 277 health services in each program listed in section 2 in which full  
 278 time equivalent pupils were reported by the city, town or  
 279 regional school district.

280 *Section 10.* The present school fund of the commonwealth,  
 281 known as the Massachusetts School Fund, with future  
 282 additions, shall continue to constitute a permanent fund. The  
 283 commissioner of education and the state treasurer shall continue  
 284 to be commissioners to invest and manage said fund, and they  
 285 shall report annually the condition and income thereof. All  
 286 investments shall be made with the approval of the governor and  
 287 council. The annual income thereof shall be paid to the several  
 288 cities, towns and regional school districts under the provisions of  
 289 section eighteen A of chapter fifty-eight, as part of the school  
 290 aid required under this chapter.

291 *Section 11.* The income of the Todd Fund shall be paid to the  
 292 board of trustees of state colleges, and applied by it to specific  
 293 objects, in connection with the state colleges, not provided by  
 294 appropriation.

1 SECTION 3. Section eight of chapter seventy-one A of the  
 2 General Laws is hereby repealed.

1 SECTION 4. Section thirteen of chapter seventy-one B of the  
 2 General Laws is hereby repealed.

1 SECTION 5. Section nine of chapter seventy-four of the  
 2 General Laws is hereby repealed.

1 SECTION 6. This act shall take effect on July first, nineteen  
 2 hundred and seventy-five.

# HOUSE . . . . . No. 3628

By Mr. Daly of Boston, petition of Melvin H. King, Brian J. Donnelly, Michael Joseph Connelly, Angelo M. Scaccia, Michael J. Daly, Barney Frank, W. Paul White and another for legislation to revise the formula for state aid to the public schools in the Commonwealth. Education.

## **The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Five.

### **AN ACT REVISING THE FORMULA FOR STATE AID TO THE PUBLIC SCHOOLS IN THE COMMONWEALTH.**

*Be it enacted by the Senate and House of Representatives in  
General Court assembled, and by the authority of the same, as  
follows:*

1 SECTION 1. Chapter fifty-eight of the General Laws is hereby  
2 amended by striking out Section 18A and inserting in place  
3 thereof the following section:—  
4 *Section 18A.* The state treasurer, upon certification of the  
5 commission, shall annually distribute to the several cities, towns,  
6 and regional school districts from the General Fund the full  
7 amount required to be distributed under chapter seventy. Such  
8 amounts shall be distributed from time to time as determined by  
9 the commission, provided that one quarter of the amount  
10 estimated to be due is paid on December fifteenth of each fiscal  
11 year. A third payment shall be made on April fifteenth and such  
12 payment, together with the payments previously made, shall  
13 equal seventy-five per cent of the amount certified by the  
14 commissioner of education to be due. A final payment shall be  
15 made on June fifteenth.

1 SECTION 2. The General Laws are hereby amended by  
2 striking out chapter 70 and inserting in place thereof the  
3 following chapter:—

4 **Chapter 70**  
5 **SCHOOL FUNDS AND STATE AID FOR PUBLIC SCHOOLS**

6 *Section 1.* The purpose of the financial assistance provided by  
7 this chapter shall be to guarantee to all students in the  
8 Massachusetts public schools the availability of educational  
9 programs and services appropriate to their educational needs,  
10 which are substantially equal to those available to any similar  
11 student, notwithstanding geographic differences and varying  
12 local economic factors. Assistance provided under this chapter  
13 shall be designated as school aid.

14 *Section 2.* When used in this chapter the following words shall  
15 have the following meanings — “commissioner,” the com-  
16 missioner of education.

17 “Equalized valuation per person in a city or town,” the  
18 equalized valuation of all property in a city or town subject to  
19 local taxation, as most recently reported by the state tax  
20 commission to the general court under chapter 58, section ten C,  
21 divided by the number of persons who reside in such city or town.  
22 In the case of a regional school district, the equalized valuation  
23 per person shall be determined in the following manner: — first,  
24 the equalized valuation per person of each member municipality  
25 in the regional school district shall be multiplied by the respective  
26 municipality’s proportion of its enrollment of pupils in the  
27 regional school district; and second, the equalized valuations per  
28 person in all the member municipalities as so modified shall be  
29 added together.

30 “Equalized valuation per person in the commonwealth,” the  
31 equalized valuation of all property in the commonwealth subject  
32 to local taxation, as most recently reported by the state tax  
33 commission to the general court under the provisions of section  
34 10C of chapter fifty-eight, divided by the number of persons who  
35 reside in the commonwealth.

36 “Income per person in a city or town,” the per capita income in  
37 a city or town as most recently reported by the federal Bureau of  
38 The Census. In the case of a regional school district, the income  
39 per person shall be determined in the following manner: — first,  
40 the income per person of each member municipality in the  
41 regional school district shall be multiplied by the respective  
42 municipality’s proportion of its enrollment of pupils in the  
43 regional school district; and second, the income per person in all  
44 the member municipalities as so modified shall be added  
45 together.

46 “Income per person in the commonwealth,” the per capita  
47 income in the commonwealth as most recently reported by the  
48 federal Bureau of The Census.

49 “Full time equivalent pupil,” is a pupil as hereinafter  
50 defined: — (1) A full time equivalent pupil in any one of the  
51 programs listed below. (2) A combination of pupils enrolled in  
52 any one of the programs listed below. Any pupil who is enrolled  
53 in any combination of two or more of the programs defined  
54 below shall be weighted in proportion to the ratio which the  
55 number of hours in which he is enrolled in each program bears  
56 to the total number of hours of education which he is receiving.  
57 Any pupil who is enrolled in a program of more than 185 days  
58 duration shall be counted as one full time equivalent plus a  
59 fraction of a full time equivalent equal to the number of days  
60 over 180, divided by 180 days.

61 “Low-income children,” the total number of children within a  
62 school district aged five to seventeen, inclusive, from families  
63 below the poverty level on the basis of the most recent satisfactory  
64 data available from the Department of Commerce utilizing the  
65 criteria of poverty used by the Bureau of the Census; and the total  
66 number of children within a school district aged five to seventeen,  
67 inclusive, from families above the poverty level on the basis of the  
68 number of such children from families receiving an annual  
69 income, in excess of the current criteria of poverty, from  
70 payments under the program of aid to families with dependent  
71 children.

72 “Educationally disadvantaged pupils,” those pupils who have a  
73 need for supplementary educational assistance in order that their  
74 level of educational attainment may be raised to that appropriate  
75 for their age.

76 “Weighted pupil unit,” is the cost factor of education programs  
77 in the commonwealth for a full time equivalent pupil in regular  
78 day, special education, vocational education, bilingual education  
79 and supplementary programs for the disadvantaged as set forth  
80 below: — (1) “Regular Day Programs” are all public school day  
81 programs not defined as special, vocational or bilingual. (2) A  
82 pupil enrolled in a half day regular kindergarten program shall be  
83 weighted at 0.6. (3) A full time equivalent pupil enrolled in  
84 regular day programs grades one to three, inclusive, shall be

85 weighted at 1.2. (4) A full time equivalent pupil enrolled in a  
86 regular day program grades four to twelve, inclusive, shall be  
87 weighted at 1.0. (5) A full time equivalent pupil enrolled in a  
88 bilingual program in accordance with the provisions of Chapter  
89 71A and the regulations made thereunder shall be weighted at 1.4  
90 (6) A full time equivalent pupil enrolled in a "regular education  
91 program with modifications," a regular education program with  
92 no more than 25% out, a "regular education program with no  
93 more than 60% time out," as defined in the regulations for children  
94 with special needs promulgated under Chapter 71B of the General  
95 Laws shall be weighted at 2.5. (7) A full time equivalent pupil  
96 enrolled in a "substantially separate" program as defined in the  
97 regulations for children with special needs promulgated under  
98 Chapter 71B of the General Laws shall be weighted as 3.5. (8) A  
99 full time equivalent pupil enrolled in a "day" program as defined  
100 in the regulations for children with special needs promulgated  
101 under Chapter 71B of the General Laws shall be weighted as 4.5.  
102 (9) A full time equivalent pupil enrolled in a "residential"  
103 program as defined in the regulations for children with special  
104 needs promulgated under Chapter 71B of the General Laws shall  
105 be weighted as 5.5. (10) A full time equivalent pupil enrolled in a  
106 "specific occupational training program" as defined in Chapter 74  
107 and the regulations promulgated thereunder shall be weighted as  
108 2.0. (11) A full time equivalent pupil enrolled in a "career  
109 development program" to be defined by the board of education  
110 shall be weighted as 1.5. (12) Low income children residing within  
111 a city, town, or regional school district shall each be weighted as  
112 .5 for the purpose of computing full time equivalents for  
113 supplementary programs for the disadvantaged. Supplementary  
114 programs for the disadvantaged are additional instructional  
115 programs designed to improve reading and mathematics skills,  
116 and to provide guidance and other supportive services which  
117 enable educationally disadvantaged pupils to fully benefit from  
118 regular day, special, vocational and bilingual programs. Ap-  
119 proval criteria for supplementary programs for the disadvantaged  
120 shall be established by the board of education.  
121 "Sum of full time equivalent pupils" is the total full time  
122 equivalent pupils in each program defined above multiplied by  
123 the weighted pupil unit for that program including the total

124 number of low income children within the district multiplied by a  
125 .5 weight.  
126 "Persons who reside in a city or town," the population of the  
127 city or town as enumerated in the most recent official state census  
128 conducted by the state secretary.  
129 "Persons who reside in the commonwealth," the total  
130 population of the commonwealth as enumerated in the most  
131 recent official state census conducted by the state secretary.  
132 "Pupil," a person who is educated at the expense of a city, town  
133 or regional school district.  
134 "Valuation index in a city, town or regional school district," the  
135 proportion to the nearest tenth of one percent which the  
136 equalized valuation per person in a city, town, or regional school  
137 district bears to the equalized valuation per person in the  
138 commonwealth.  
139 "Income index in a city, town, or regional school district," the  
140 proportion to the nearest tenth of one percent which the income  
141 per person in a city, town, or regional school district bears to the  
142 income per person in the commonwealth.  
143 "Valuation percentage in a city, town or regional school  
144 district," the amount by which one hundred percent exceeds the  
145 product, to the nearest tenth of one per cent, of fifty percent times  
146 the valuation index.  
147 "Income percentage in a city, town or regional school district,"  
148 the amount by which one hundred percent exceeds the product,  
149 to the nearest tenth of one percent, of fifty percent times the  
150 income index.  
151 "School aid percentage for each city, town, or regional school  
152 district," the sum of the valuation percentage and the income  
153 percentage, divided by two, and rounded to the nearest tenth of  
154 one percent.  
155 "Total expenditures for all pupils in a city, town or regional  
156 school district," the total amount expended by such city, town, or  
157 regional school district during the previous year for the support  
158 of public schools exclusive of expenditures for transportation, for  
159 food for school food services programs, and for capital outlays,  
160 after deducting therefrom any receipts for tuition, receipts from  
161 the federal government, the proceeds of any invested funds, and  
162 grants, gifts, and receipts from any other source, to the extent

163 that such receipts are applicable to such any other source, to the  
164 extent that such receipts are applicable to such expenditures:  
165 provided, however, that amounts received by a city, town or  
166 regional school district under this chapter as school aid shall not  
167 be so deducted. The commissioner of education may, by  
168 regulation, further define the expenditures and receipts that may  
169 be included hereunder.

170 *Section 3.* The amount of school aid to be paid to each city,  
171 town and regional school district shall be determined by  
172 multiplying together the following factors: — (1) the school aid  
173 percentage for each city, town or regional school district, (2) the  
174 average expense per full time equivalent pupil in the com-  
175 monwealth, and (3) the sum of full time equivalent pupils in the  
176 city, town or regional school district.

177 For the purposes of this section, the average expense per pupil  
178 in the commonwealth shall mean the total expenditures for all  
179 pupils as defined in Section 2 divided by the total number of full  
180 time equivalent pupils in the commonwealth.

181 *Section 4.* The cities, towns, and regional school districts shall  
182 report to the commissioner by December first on forms furnished  
183 by the commissioner the information required to compute the  
184 amount of state aid required under this chapter. The information  
185 required by this report shall be subject to approval, verification,  
186 and adjustment, and any adjustment which reduces or increases,  
187 as the case may be, the school aid to which a city, town, or  
188 regional school district is entitled shall be taken into account in  
189 the school aid to be paid to such city, town, or regional school  
190 district as soon as may be after the adjustment is made and  
191 certified to the comptroller and the state tax commission. The  
192 commissioner may request such other reports as he deems  
193 necessary in order to carry out the purposes of this section. The  
194 board of education shall biannually recommend to the General  
195 Court appropriate revisions and adjustments to the pupil weights  
196 listed in section 2.

197 *Section 5.* The commissioner shall certify to the comptroller  
198 and to the state tax commission not later than December thirty-  
199 first prior to the fiscal year in which the aid is to be paid the  
200 estimated amount of school aid to be paid to each city, town and  
201 regional school district. Before the final distributions are made

202 under the provisions of section eighteen A of chapter fifty-eight,  
203 the commissioner shall make a final certification to the  
204 comptroller and to the state tax commission of the full amount  
205 due the cities, towns and regional school districts.

206 *Section 6.* The aid to be paid to any city or town under this  
207 chapter shall not be less than the amount paid by the  
208 commonwealth to a city or town in the fiscal year ending on June  
209 thirtieth nineteen hundred and seventy-five as school aid under  
210 this chapter plus any grants and reimbursements paid in such year  
211 for vocational education under the provisions of chapter seventy-  
212 one A, and for special education under the provisions of chapter  
213 sixty-nine and seventy-one as they were in effect prior to  
214 September first, nineteen hundred and seventy-four. In deter-  
215 mining the amounts paid by the commonwealth in the fiscal year  
216 ending on June thirtieth nineteen hundred and seventy-five,  
217 amounts paid to regional school districts shall be deemed to have  
218 been received by each city or town in such district in the same  
219 proportion as the expenditures of such district which it is required  
220 to pay bear to the total expenditures of such district.

221 *Section 7.* Notwithstanding any provision of law to the  
222 contrary, the school aid paid to a city, town or regional school  
223 district in accordance with the provisions of this chapter, shall be  
224 deposited with the treasurer of the city, town or regional school  
225 district and shall be expended by the school committee for  
226 current operating costs in the fiscal year in which the payments  
227 are so made. The amount which is so deposited in the case of a  
228 city or town shall be used as an offset against the total  
229 appropriation which a city or town is required to make under the  
230 provisions of section thirty-four of chapter seventy-one. The  
231 amount which is so deposited in the case of a regional school  
232 district shall be deducted from the total budget of the regional  
233 school district before the assessments are made to the member  
234 municipalities under section sixteen B of chapter seventy-one. No  
235 less than 70% of the "average expense per pupil" shall be  
236 expended for instructional services, attendance services, and  
237 health services in each program listed in section 2 in which full  
238 time equivalent pupils were reported by the city, town or regional  
239 school district.



240 *Section 8.* The present school fund of the commonwealth,  
 241 known as the Massachusetts School Fund, with future additions,  
 242 shall continue to constitute a permanent fund. The commissioner  
 243 of education and the state treasurer shall continue to be  
 244 commissioners to invest and manage said fund, and they shall  
 245 report annually the condition and income thereof. All in-  
 246 vestments shall be made with the approval of the governor and  
 247 council. The annual income thereof shall be paid to the several  
 248 cities, towns and regional school districts under the provisions of  
 249 section eighteen A of chapter fifty-eight, as part of the school aid  
 250 required under this chapter.

251 *Section 9.* The income of the Todd Fund shall be paid to the  
 252 board of trustees of state colleges, and applied by it to specific  
 253 objects, in connection with the state colleges, not provided by  
 254 appropriation.

1 SECTION 3. Section eight of chapter seventy-one A of the  
 2 General Laws is hereby repealed.

1 SECTION 4. Section thirteen of chapter seventy-one B of the  
 2 General Laws is hereby repealed.

1 SECTION 5. Section nine of chapter seventy-four of the  
 2 General Laws is hereby repealed.

1 SECTION 6. This act shall take effect on July first, nineteen  
 2 hundred and seventy-five.

## HOUSE . . . . . No. 2876

By Representative Daly of Boston and Senator Schlosstein,  
 petition of the Massachusetts Teachers Association, Michael J. Daly  
 and Frederic W. Schlosstein, Jr., for legislation to equalize fiscal  
 ability for the support of the public schools. Education.

### *The Commonwealth of Massachusetts*

In the Year One Thousand Nine Hundred and Seventy-Five.

#### AN ACT TO EQUALIZE FISCAL ABILITY FOR THE SUPPORT OF LOCAL PUBLIC SCHOOLS.

*Be it enacted by the Senate and House of Representatives in  
 General Court assembled, and by the authority of the same, as  
 follows:*

1 SECTION 1. *Declaration of Policy.* The General Court finds  
 2 that the policy of the Commonwealth, declared in Section 1 of  
 3 Chapter 70 of the General Laws, "to promote the equalization of  
 4 educational opportunity in the public schools of the Com-  
 5 monwealth and the equalization of the burden of the cost of  
 6 school support to the respective cities and towns," has fallen  
 7 substantially short of achievement. Great disparities in wealth  
 8 among communities permit some with a low tax effort to  
 9 support a high level of spending for the education of their  
 10 children while others must make a much greater tax effort to  
 11 spend substantially less for their educational programs. The  
 12 General Court believes that a major shift of the burden of local  
 13 school support from the towns to the Commonwealth will  
 14 greatly strengthen the ability of towns to offer equal educational  
 15 opportunity throughout the Commonwealth. The General Court  
 16 further believes that a system for measuring the wealth of each  
 17 community to determine its fair share of school support must  
 18 take into account each community's total claims on the tax  
 19 dollar, since ability to raise money for schools depends largely  
 20 on a town's other expenses. Such a system must, further,  
 21 measure fiscal capacity by determining a community's wealth  
 22 per capita, rather than, as in the present formula, wealth per

23 school attending child. Pursuant to the policy of the Com-  
 24 monwealth to insure equal educational opportunity to every  
 25 child resident therein, therefore, it is the purpose of this act to  
 26 revise the formula for distribution of school aid to local  
 27 communities by (1) increasing the average level of state aid from  
 28 the present thirty-five percent to fifty percent in 1975, with  
 29 annual increases to 1981 when average aid will be at seventy-five  
 30 percent; (2) including in the measure of town's fiscal ability a  
 31 determination of its total tax effort compared with the average  
 32 tax effort throughout the commonwealth; (3) measuring a  
 33 town's relative wealth on the basis of its total population rather  
 34 than its number of school attending children, and (4) raising the  
 35 state's financial contribution to the schooling of vocational,  
 36 elementary, and disadvantaged children.

1 SECTION 2. Section 2 of Chapter 70 of the General Laws is  
 2 hereby amended by striking out paragraph (c), as most recently  
 3 amended by Chapter 766 of the acts of 1972, and inserting in  
 4 place thereof the following paragraph: —

5 (c) "Reimbursable Expenditures", the total amount expend-  
 6 ed by a city or town during the fiscal year for the support of  
 7 public schools during said year exclusive of expenditures for  
 8 transportation, for food, for school service programs, and for  
 9 capital outlays, after deducting therefrom any receipts for  
 10 tuition, the proceeds of any invested funds, and grants, gifts and  
 11 receipts from any other source, to the extent that such receipts  
 12 are applicable to such expenditures; provided, however, that  
 13 amount received by a city or town under this chapter as school  
 14 aid shall not be so deducted. The commissioner of education  
 15 may, by regulation, further define the expenditures and receipts  
 16 that may be included hereunder.

1 SECTION 3. Said section 2 of Chapter 70 is hereby further  
 2 amended by striking out paragraph (d), as appearing in section  
 3 40 of Chapter 14 of the acts of 1966, and inserting in place  
 4 thereof the following paragraph: —

5 (d) "School aid percentage", for each city or town, the amount  
 6 by which one hundred percent exceeds the product, to the  
 7 nearest one tenth of one percent, of fifty percent times the  
 8 valuation percentage in school fiscal year 1975 and 1976, forty-

9 five percent times the valuation percentage in school fiscal year  
 10 1977, forty percent times the valuation percentage in school  
 11 fiscal year 1978, thirty-five percent times the valuation  
 12 percentage in school fiscal year 1979, thirty percent times the  
 13 valuation percentage in school fiscal year 1980, and twenty-five  
 14 percent times the valuation percentage in school fiscal year 1981,  
 15 and each school fiscal year thereafter.

1 SECTION 4. Said Section 2 of Chapter 70 is hereby further  
 2 amended by striking out paragraph (e), as appearing in section 8  
 3 of chapter 925 of the acts of 1973, and inserting in place thereof  
 4 the following paragraph: —

5 (e) "Weighted pupil unit", any pupil in any public school,  
 6 kindergarten through grade twelve inclusive, resident in any city  
 7 or town, as reported by the superintendent of schools in  
 8 accordance with the requirements of section two A of chapter  
 9 seventy-two provided that the following categories of pupils  
 10 shall be weighted accordingly:

11 (i) All students attending vocational schools as defined in  
 12 chapter seventy-four shall have a pupil weight of 1.7;

13 (ii) All low income students as defined in this section shall  
 14 have a pupil weight of 1.1 in school fiscal year 1975, 1.2 in 1976,  
 15 1.3 in 1977, 1.4 in 1978, 1.5 in 1979 and each year thereafter;

16 (iii) All students attending full-time kindergarten and elemen-  
 17 tary grades 1-6 shall have a pupil weight of 1.2. All students  
 18 attending half-day kindergarten programs shall have a pupil  
 19 weight of .6;

20 (iv) All students with critical deficiencies in basic learning  
 21 skills as defined in this section shall have a pupil weight of 1.25  
 22 in fiscal year 1977 and each year thereafter.

23 (v) All other regular public day school pupils shall have a  
 24 pupil weight of 1.0.

1 SECTION 5. Said section 2 of Chapter 70 is hereby further  
 2 amended by striking out paragraph (f), as appearing in section 8  
 3 of chapter 925 of the acts of 1973, and inserting in place thereof  
 4 the following paragraph: —

5 (f) "Valuation percentage", the proportion to the nearest  
 6 tenth of one percent which the equalized valuation per capita of  
 7 the city or town bears to the average equalized valuation per



capita for the entire state, provided that in school fiscal year 1977 and in each school fiscal year thereafter the valuation percentage shall be the proportion to the nearest tenth of one percent of the sum of the products of nine tenths times the proportion which the equalized valuation per capita of the city or town bears to the average equalized valuation per capita for the entire state plus one tenth times the proportion the equalized total tax rate for the entire state as defined in Chapter fifty-nine bears to the equalized total tax rate of the city or town as defined in Chapter fifty-nine. For the purposes of this section the population of a city or town shall be that enumerated in the most recent official state census conducted by the State Secretary.

SECTION 6. Said section 2 of chapter 70 is hereby further amended by inserting after paragraph (f) the following new paragraphs: —

(g) "Low income students", all pupils in any public school, kindergarten through grade twelve inclusive, resident in any city or town who are members of families whose head of household reports an adjusted gross income on his resident individual income tax return for the Commonwealth which falls in the lowest decile of all reported personal incomes in the state for families of comparable size.

(h) "Students with critical deficiencies in basic learning skills", are pupils in grades 3-12 whose achievement falls 2 years or more below the state norm in reading and/or mathematics and all pupils in kindergarten through grade 2 whose most recent acceptable assessment predicts a serious deficit in reading and/or math by the time the pupil reaches grade 3.

SECTION 7. Chapter 70 of the General Laws is hereby amended by striking out section 4 as most recently amended by section 8a of chapter 925 of the acts of 1973 and inserting in place thereof the following Section: —

Section 4. Reimbursable expenditures for all weighted pupil units shall be calculated as follows: (1) divide a city or town's reimbursable expenditures by the total number of pupils in its public schools; (2) multiply the result of (1) by the total number of students attending vocational schools, then by the pupil

weight assigned under paragraph (e) (i) of section 2; (3) multiply the result of (1) by the total number of low income students, then by the pupil weight assigned under paragraph (e) (ii) of section 2; (4) multiply the result of (1) by the total number of elementary, half-time kindergarten, and full-time kindergarten students, then by the pupil weight assigned under paragraph (e) (iii) of section 2; (5) multiply the result of (1) by the total number of students with critical deficiencies in basic learning skills, then by the pupil weight assigned under paragraph (e) (iv) of section 2; (6) multiply the result of (1) by the total number of other regular public day school pupils, then by the pupil weight assigned under paragraph (e) (iii) of section 2; (7) add the results of (2), (3), (4), (5) and (6). The school aid to be paid to each city and town in any year shall be the amount obtained by multiplying its reimbursable expenditures for all weighted pupil units for the last preceding fiscal year by its school aid percentage for such fiscal year; provided, that in determining the amount of such aid the school aid percentage shall not be applied to any portion of reimbursable expenditures for all weighted pupils units above an amount equal to one hundred and ten percent of the average reimbursable expenditures for all weighted pupil units per pupil in net average membership for the state multiplied by the total number of pupils in net average membership in such city or town; and further provided, that in the case of any city or town whose reimbursable expenditures for all weighted pupil units per pupil in net average membership shall fall below eighty percent of the state average of such expenditures, the school aid percentage shall be applied to a figure which is equivalent to eighty percent of the state average reimbursable expenditures for all weighted pupil units per pupil in net average membership; and further provided, however, that no city or town shall receive less aid pursuant to this Chapter than they received for school fiscal year 1974 plus an additional six percent of the aid for said year to be added each year until and including school fiscal year 1977. In determining the amounts paid by the Commonwealth under this section amounts paid to regional school districts shall be deemed to have been received by each city or town in such district in the same proportion as the expenditures of such district which it is required to pay bear the total expenditures of such district.

1 SECTION 8. Chapter 70 of the General Laws is hereby  
2 further amended by inserting after section 7 the following  
3 section: —

4 *Section 8.* School aid paid to a city or town pursuant to this  
5 Chapter shall be deposited with the treasurer of the city or town  
6 to be held in a separate account and expended by the school  
7 committee for reimbursable expenditures without further ap-  
8 propriation.

1 SECTION 9. Chapter 74 of the General Laws is hereby  
2 amended by striking out section 9, as appearing in chapter 791  
3 of the acts of 1967, and inserting in place thereof the following  
4 section: —

5 *Section 9.* Expenses incurred by cities, towns or regional  
6 school districts for maintaining approved local or district or  
7 regional school district independent distributive occupations,  
8 industrial, agricultural, household arts or practical nurse  
9 training schools, shall be reimbursable expenses for the purposes  
10 of Chapter 70.

1 SECTION 10. Section 2a of chapter 72 is hereby amended by  
2 inserting after clause 7 the following clauses: —

3 *eighth.* Low income students as defined in section two (g) of  
4 chapter seventy. The commissioner of the department of  
5 corporations and taxation shall certify to each superintendent by  
6 October first of each school fiscal year the number of such low  
7 income students resident in the city or town.

8 *ninth.* Students with critical deficiencies in basic learning skills  
9 as defined in section two (h) of chapter seventy. Students in  
10 kindergarten through grades 12 whose achievement or predicted  
11 achievement falls 2 grades or more below state wide norms in  
12 reading and/or math.

1 SECTION 11. The commissioner of the department of  
2 corporations and taxation shall promulgate such regulations and  
3 include on the Massachusetts resident individual income tax  
4 return such items as he deems necessary to implement the  
5 provisions of clause *eighth* of section 2a of chapter seventy-two.

1 SECTION 12. Chapter fifty-eight is hereby amended by  
2 striking out Section 18A and inserting in place thereof the  
3 following section: —

4 *Section 18A.* The state treasurer, upon certification of the  
5 commission, shall annually distribute to the several cities, towns,  
6 and regional school district from the General Fund the full  
7 amount required to be distributed under chapter seventy. Such  
8 amounts shall be distributed from time to time as determined by  
9 the commission, provided that one quarter of the amount  
10 estimated to be due is paid on August fifteenth and one quarter  
11 of the amount estimated to be due is paid on December fifteenth  
12 of each fiscal year. A third payment shall be made on April  
13 fifteenth and such payment, together with the payments  
14 previously made, shall equal seventy-five percent of the amount  
15 certified by the commissioner of education to be due. A final  
16 payment shall be made on June fifteenth.